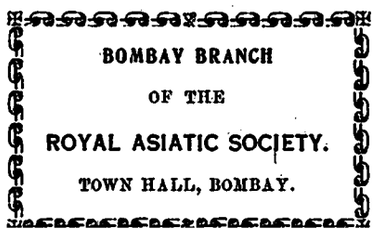
Municipal Report,

Assam,

1889-90: 1899-1900: 1902-03:

and 1905-06 & 1909-10



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1901

ANNUAL MUNICIPAL REPORT

OF THE

PROVINCE OF ASSAM

FOR THE

132920

Year 1889-90, 1899-1900, 1902-03, 1903-04, 1904-05, 1905-06, 1906-07, 1907-08, 1908-09, 1909-10

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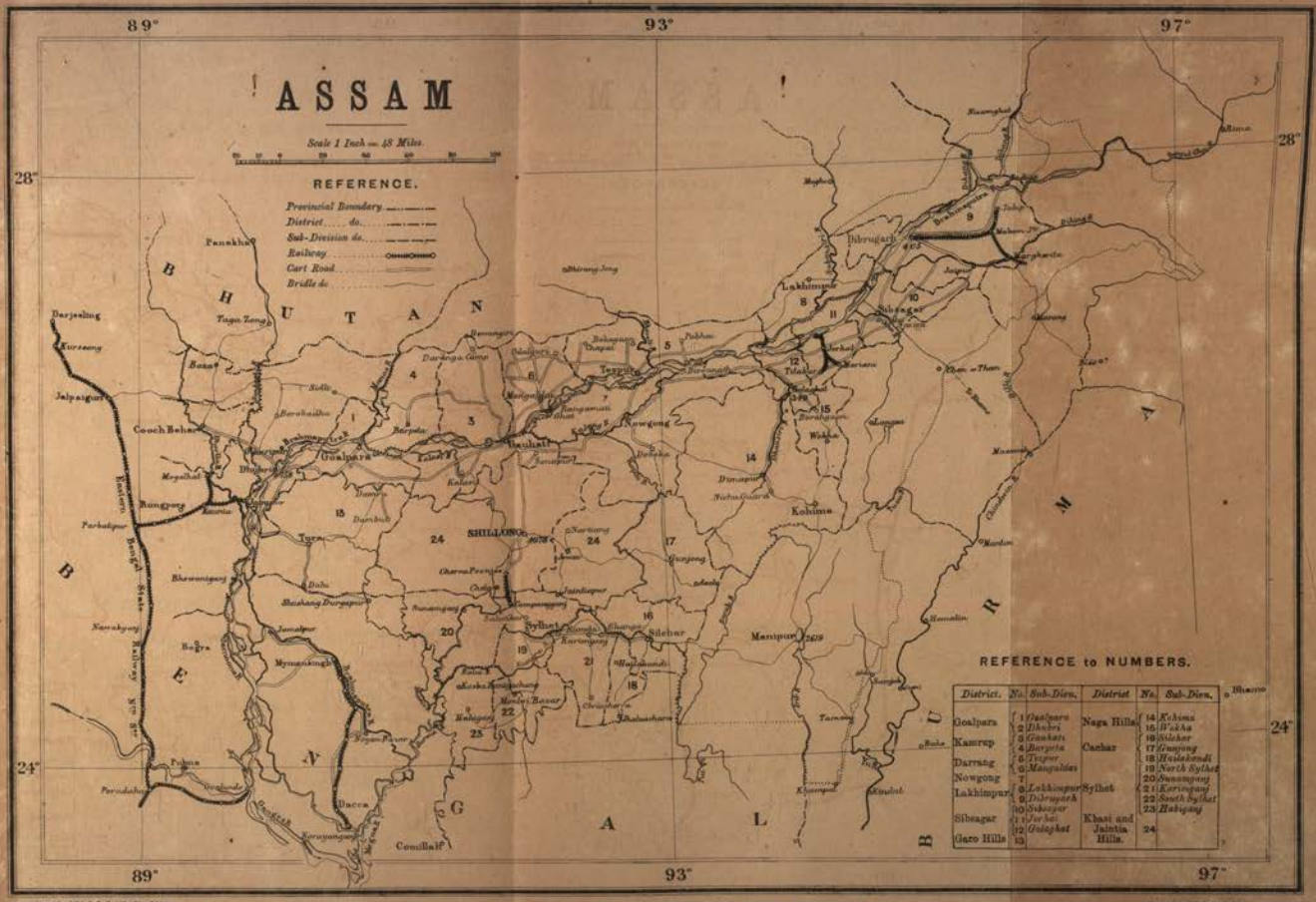
FORM I.—Showing the Income of the Municipalities, Unions, and Stations in the Province of Assam during 1889-90 ...

II.—Showing the Expenditure of the Municipalities, Unions, and Stations in the Province of Assam during 1889-90 ...



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MUNICIPAL REPORT FOR 1889-90.

No. 5,006G., dated Shillong, the 8th July, 1890.

From—The Offg. Secretary to the Chief Commissioner of Assam,
To—The Secretary to the Government of India, Home Department.

I AM directed to submit the Municipal Report of the Province of Assam for the year 1889-90, together with the tabular statements Nos. I. and II. in the prescribed forms.

2. In the present report the Chief Commissioner does not propose to touch on such matters as Sanitation, Vaccination, Education, and Vital Statistics, further than may be necessary to explain variations in income or expenditure, or in connection with such observations of a general nature as may seem to be called for. These subjects are fully dealt with in the Sanitary, Vaccination, and Education Reports, and Mr. Quinton thinks it unnecessary to treat the same subject twice over in different reports. As regards this point, attention is invited to the correspondence ending with the letter from the Home Department, No. 746, dated 23rd April 1889.

Number of municipalities.

3. The number of municipal bodies of different classes was fourteen, as in the previous year, and no change occurred among any of the classes during the year under report. Thus, there were :—

Municipalities under Act III. (B.C.) of 1884.

Gauháti. | Dibrugarh. | Sylhet.

Under Act V. (B.C.) of 1876.

Second-class Municipalities.

Dhubri. | Goálpára. | Barpeta.

Stations.

Sibságar. | Shillong. | Silchar.

Unions.

Jorhát. | Golághát. | Habiganj. | Balaganj | Sunámganj.

General Statement of Income.

4. The income of the fourteen municipal bodies, excluding the opening balances, amounted to Rs. 1,35,671-4, against Rs. 1,24,831-12 in the preceding year.

The following table shows the receipts under the several heads of income for the past two years:—

	1888-89.	1889-90.	Increase.	Decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
RECEIPTS FROM TAXATION—				
Tax on houses and lands	33,729 11 7	36,709 9 3	2,979 13 8	.....
„ vehicles..	2,453 12 5	2,753 7 5	299 11 0	.....
„ animals.....	636 12 0	771 11 10	134 15 10	.....
Ferry receipts.....	22,063 10 3	25,290 6 6	3,226 12 3	.....
Latrine-tax	.....	706 13 2	706 13 2	.....
Water-rate	10,349 8 7	10,354 7 5	4 14 10	.....
Total income from taxation ...	69,233 6 10	76,586 7 7	7,353 0 9	.....

Heads.	1888-89. Rs. As. P.	1889-90. Rs. As. P.	Increase. Rs. As. P.	Decrease. Rs. As. P.
Brought forward ...	69,233 6 10	76,586 7 7	7,353 0 9	.....
MISCELLANEOUS RECEIPTS—				
Realisations under Special Acts	16,599 13 0	16,481 9 3	.....	118 3 9
Proceeds of lands, &c.	4,629 10 1	4,407 2 3	.....	222 7 10
Income from markets	14,170 8 0	14,432 10 0	262 2 0	.....
Conservancy and road-cleaning	2,073 8 0	2,233 13 0	160 5 0	.....
Municipal fines.....	624 0 0	993 2 3	369 2 3	.....
Payment for municipal services rendered to individuals.	719 15 1	906 13 9	186 14 8	.....
Grants-in-aid from Provincial or Local Funds.	12,950 0 0	16,131 0 0	3,181 0 0	.....
Sundries (rents from municipal lands, receipts from public gardens, &c.).	2,378 9 6	1,897 4 9	.....	481 4 9
Total Miscellaneous Receipts...	54,145 15 8	57,483 7 3	4,159 7 11	822 0 4
DEPOSITS AND ADVANCES—				
Deposits (contracts, salaries unpaid, &c.)	568 5 6	143 0 0	.....	425 5 6
Advances	884 0 0	1,458 5 2	574 5 2	.....
Total income of year, excluding balances.	1,24,831 12 0	1,35,671 4 0	12,086 13 10	1,728 10 10
		Net increase		10,839 8 0

It will be seen that there was an increase under each head of taxation. The increase in the house-tax receipts is chiefly due to the collection of arrears in Gauháti and Sylhet. The latrine-tax was newly levied in the Sylhet Municipality, to which Part IX. of Act III. (B.C.), 1884, was extended during the year. The receipts from latrine-tax include a sum voluntarily contributed by the rate-payers of Shillong Station for the purpose of having their private latrines cleaned. The increase in ferry receipts is due to the collection of large outstanding arrears in Sylhet. The increase in the total income from miscellaneous sources is due to the increased grants made during the year to the Sibságar, Shillong, and Silchar Stations under special circumstances, which will be explained later on in this report.

Incidence of tax on houses and lands.

5. The following statement shows the incidence in each Municipality, Station, and Union of the current demand on houses and lands per head of population and holding, both including and excluding Government buildings:—

Name of Municipality, Station, or Union.	Population.	Number of holdings. Government.	Private.	Total.	Current demand of the year 1889-90 on holdings. On Government buildings.	On private buildings.	Total demand.	Incidence of demand. Per holding. Including Government buildings.	Excluding Government buildings.	Per head. Including Government buildings.	Excluding Government buildings.
I.—MUNICIPALITIES—					Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Gauháti	11,695	15	1,844	1,895	853 4 0	4,460 1 0	5,313 5 0	2 13 8	2 6 8	0 7 3	0 6 1
Dibrugarh ...	7,348	24	1,225	1,249	709 7 0	2,954 6 0	3,663 13 0	2 14 11	2 6 7	0 7 11	0 6 5
Sylhet	14,407	17	2,828	2,845	1,502 8 0	6,339 8 9	7,842 0 9	2 12 1	2 3 10	0 8 8	0 7 0
Dhubri	2,893	17	388	405	498 8 5	1,003 15 7	1,502 8 0	3 11 4	2 9 4	0 8 3	0 5 6
Goálpára ...	6,697	10	584	594	317 8 0	1,977 6 0	2,294 14 0	3 13 9	3 6 2	0 5 5	0 4 8
Barpeta	9,495	11	1,994	2,005	68 8 0	2,431 8 0	2,500 0 0	1 3 11	1 3 6	0 4 0	0 4 0
II.—STATIONS—											
Sibságar.....	5,868	20	701	721	385 0 0	1,622 14 0	2,007 14 0	2 12 6	2 5 0	0 5 6	0 4 5
Shillong	2,283	18	586	604	1,555 14 6	3,936 1 1	5,491 15 7	9 1 5	6 11 6	2 6 5	1 11 11
Silchar	6,567	19	1,220	1,239	665 4 0	2,907 8 0	3,572 12 0	2 14 1	2 6 1	0 8 8	0 7 1
III.—UNIONS—											
Jorhát	1,978	56	519	575	122 0 0	617 0 0	739 0 0	1 4 6	1 3 0	0 5 11	0 4 11
Golághát ...	2,141	41	564	605	200 14 0	853 2 0	1,054 0 0	1 11 10	1 8 2	0 7 10	0 6 4
Habiganj ...	4,252	10	1,073	1,083	77 4 0	1,441 9 0	1,518 13 0	1 6 5	1 5 3	0 5 8	0 5 5
Balaganj.....	806	4	212	216	7 8 0	634 6 6	641 14 6	2 15 6	2 15 10	0 12 8	0 12 7
Sunámganj...	2,794	6	525	531	36 0 0	733 13 0	769 13 9	1 7 2	1 6 4	0 4 4	0 4 2

Incidence of taxation generally.

6. The following statement, comparing the incidence of taxation in the different municipal areas, is taken from column 20 of Form I. and shows the incidence per head of population of the total income from taxation:—

		1888-89. Rs. As. P.	1889-90. Rs. As. P.
Unions. Stations. Municipalities.	Gauháti	1 11 3	1 14 0
	Dibrugarh	0 8 5	0 12 0
	Sylhet	0 14 5	1 3 11
	Dhubri	0 12 3	0 11 11
	Goálpára	0 8 1	0 7 2
	Barpeta	0 6 6	0 7 1
	Sibságar	0 7 4	0 4 10
	Shillong	3 0 7	3 5 2
	Silchar	1 1 2	1 1 7
	Jorhát	0 6 2	0 5 8
	Golághát	0 7 0	0 7 10
	Habiganj	0 7 6	0 7 4
	Balaganj	0 8 4	0 12 8
	Sunámganj	0 3 6	0 4 4
	Total	0 13 7	0 15 6

The rise in the total incidence for the Province is mainly due to the rise in Sylhet, owing to the imposition of the latrine-tax. There was a more or less substantial rise also in the Gauháti and Dibrugarh Municipalities, in the Shillong Station, and in the Balaganj Union.

Expenditure statement.

7. The total expenditure of the year amounted to Rs. 1,34,504-5-1, against Rs. 1,29,493-6-7 in the preceding year, thus showing an increase of Rs. 5,010-14-6. The statement below compares the expenditure for the past two years under the several heads:—

	1888-89. Rs. As. P.	1889-90. Rs. As. P.
Office establishment	6,894 10 8	6,846 13 6
Collection of taxes	9,687 8 3	10,358 6 2
Fire prevention	46 10 6	440 10 6
Lighting	1,641 13 11	1,672 5 3
Police and pounds	5,981 2 0	5,833 0 8
Registration of births and deaths	5 0 0	115 0 0
Buildings and other works	2,687 1 8	3,003 3 11
Repairs to markets, &c.	4,517 13 2	3,008 14 9
Maintenance of medical institutions (including repairs to dispensaries).	6,055 4 3	6,253 10 6
Vaccination	720 4 1	679 11 11
Water-works	11,406 14 0	11,761 0 2
Road-watering	327 15 1	373 1 8
Road-cleaning	3,318 10 2	3,645 5 3
Conservancy	17,414 4 9	22,844 7 10
Refunds, &c., of fines or over-assessments	123 12 0	843 0 0
Drainage works	4,161 3 2	4,994 7 6
Markets and slaughter-houses	1,456 0 0	1,377 3 9
Public gardens	113 14 6	284 6 5
Contributions to schools (including repair of school buildings).	5,753 1 2	6,009 0 11
Public Works establishment	4,246 6 2	4,562 1 11
Construction and maintenance of roads	20,356 2 5	19,344 7 10
Other (new) works	13,136 12 10	4,272 6 9
Other repairs	3,048 10 1	7,344 3 10
Survey of land	.....	139 0 0
Other charges (printing, rewards, &c.)	2,528 12 1	2,860 6 2
Contributions to Local or Provincial Funds	81 12 0	.....
Loans (instalments paid during the year)	568 4 0	594 1 9
Interest paid on debt	685 0 10	605 3 0
Deposits	145 0 0	120 0 0
Advances on account of departmental works, &c.	502 13 10	952 0 1
Miscellaneous	1,880 13 0	3,366 7 1
Total	1,29,493 6 7	1,34,504 5 1
Net increase	5,010 14 6	

It is satisfactory to remark the increased attention paid by municipal bodies to conservancy. A considerably larger sum was spent during the year for this purpose, the increase being chiefly due to the Shillong Station and Sylhet Municipality, and to a less degree to the Gauháti and Dibrugarh Municipalities. The towns of Dibrugarh, Sylhet, Dhubri, and Silchar account between them for the increased expenditure on drainage, while a smaller sum was expended in Shillong and Goálpára.

The decrease under the head of new works is attributable entirely to Sylhet, where the watersupply scheme had to be postponed, and where the masonry bridge, on which so much was spent during the previous year, was completed. Considerably larger sums were spent in Dibrugarh, Jorhát, and Golághát.

Balances.

8. The total balance to the credit of the several municipalities at the close of the year was Rs. 18,041-13-6, the largest balances lying to the credit of the Dibrugarh, Sylhet, Dhubri, and Barpeta Municipalities. Explanations of these balances in the case of the Dibrugarh and Sylhet Municipalities will be found in paragraphs 12 and 13 below; while no explanations are given in the reports received from the Dhubri and Barpeta Municipalities.

Fines under special Acts.

9. The realizations from fines levied under the following special Acts within municipal limits amounted to Re. 1-14 only, against Rs. 111-13-3 in the previous year, as detailed below :—

Heads.	1888-89. Rs. As. P.	1889-90. Rs. As. P.
Act II. of 1867 (Gambling Act)	93 12 3	0 2 0
„ I. of 1869 (Prevention of Cruelty to Animals).	5 0 0	.....
„ IV. of 1873 (Registration of Births and Deaths)	13 1 0	1 12 0

The falling off is not accounted for in the several reports, and the figures generally point to laxness in the enforcement of the Acts, which the Chief Commissioner hopes to see rectified in future years. The attention of all municipal bodies will be called to the matter.

Constitution of municipal committees.

10. The constitution of municipal committees remained the same as during the previous year. No election took place, in the Gauháti, Dibrugarh, Sylhet, and Goalpára Municipalities. In Dhubri three of the Commissioners retired in rotation, and one left the district. Two of the retiring members were re-elected, and new members were elected in the place of the other two. In Barpeta two members died and one left the sub-division ; new members were nominated in their places. In the Shillong Station an additional member was nominated during the year, but he has since vacated his seat on leaving the province. In the Golaghát Union the committee was reconstituted during the year. Two members were nominated by the Union Magistrate and three were elected. Sixty out of the hundred tax-payers voted at the election, and the successful candidates secured 16, 15, and 15 votes respectively. In the Jorhát and Balaganj Unions new members of the panchayat were nominated. The reports do not show that any special interest was manifested in the various elections.

11. In the following paragraphs the history of each municipality, station, and union during the year 1889-90 is very briefly reviewed.

Gauháti Municipality.

12. The income of the Gauháti Municipality, excluding the opening balance, amounted to Rs. 28,360-9-8, against Rs. 28,425-4 in the previous year, showing a decrease of Rs. 64-10-4 only. The following table compares the sources from which the income was derived during the past two years :—

	1888-89. Rs. As. P.	1889-90. Rs. As. P.	Increase or decrease. Rs. As. P.
Tax on houses and lands	3,858 8 6	6,037 12 6	+2,179 4 0
„ vehicles	326 5 5	280 7 1	— 45 14 4
„ animals	75 4 0	40 0 1	— 35 3 11
Ferry receipts.....	7,696 12 3	7,403 6 6	— 293 5 9
Water-rate	8,019 14 2	8,190 4 0	+ 170 5 10
Realisations under special Acts.....	2,596 7 3	1,923 11 6	— 672 11 9
Income from markets.....	4,141 5 0	3,791 0 0	— 350 5 0
Conservancy and road cleaning.....	323 0 0	272 0 0	— 51 0 0
Municipal fines	47 5 0	50 0 0	+ 2 11 0
Sundries	640 6 5	334 0 0	— 306 6 5
Advance	700 0 0	.....	— 700 0 0
Refund	.....	15 0 0	+ 15 0 0
Deposit	.....	23 0 0	+ 23 0 0
Total	28,425 4 0	28,360 9 8	— 64 10 4

The very large arrears which had been allowed to accumulate at the close of the preceding year were noticed in last year's report. These were realized, and account for the large increase in the income from house-tax. The same reason as that given last year is advanced for the sum of Rs. 1,223-14-9 outstanding at the close of the year, namely, that enquiries on objections had not been completed during the year. This reason is not sufficient, for whatever enquiries were necessary should have been completed during the year. The Chief Commissioner hopes that no further delay will be allowed to take place in completing the necessary enquiries, and that steps will be taken to prevent the recurrence of such a large balance in future years. The same remarks apply to the unnecessarily large balances outstanding under the head of vehicle and animal taxes.

Although the receipts from water-rate increased during the year, there was a balance of Rs. 2,179-14-4 outstanding at the close of the year. The chief reason for this is stated to be that "collections of the current demand were not taken in hand till the 12th August." The Chairman will be called upon to explain why the work of collecting was not taken in hand before. The decrease in realizations under special Acts is due to smaller receipts from pounds, and that in the income from markets is attributed to the prevalence of malarial fever. The decrease under head "Sundries" is not explained.

On the whole, Mr. Quinton is of opinion that the work of collecting the taxes in the Gauháti Municipality was not characterized by the energy and system which alone can ensure satisfactory results, and he looks to the Chairman to make every effort to remedy the existing state of things in this respect.

The expenditure incurred by the municipality amounted to Rs. 27,809-3-6, against Rs. 29,270-5-7 in the previous year, showing a decrease of Rs. 1,461-2-1. The details of the last two years are given below:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Head office establishment	748 15 2	767 7 6	+18 8 4
Collection charges	370 0 2	631 14 0	+261 13 10
Steam ferry	5,670 13 10	6,083 1 10	+412 4 0
Pounds	726 11 8	563 6 6	—163 5 2
Lighting establishment	135 0 0	302 0 0	+167 0 0
Building and other works	103 4 6	2 8 0	—100 12 6
Repairs to markets	1,326 7 2	76 6 0	—1,250 1 2
Contributions to dispensary	1,402 0 0	1,200 0 0	—202 0 0
Vaccination establishment	180 0 0	.....	—180 0 0
Water-works	8,023 11 1	6,279 13 10	—1,743 13 3
Road-watering	12 8 0	1 4 0	—11 4 0
Road-cleaning	31 11 0	61 15 0	+30 4 0
Conservancy	5,732 10 8	6,525 11 1	+793 0 5
Refunds	23 4 0	18 11 0	—4 9 0
Drainage works	6 4 0	22 8 0	+16 4 0
Market and slaughter-house establishment	156 0 0	84 0 0	—72 0 0
Education	1,662 10 8	1,597 3 0	—65 7 8
Public Works establishment	840 0 0	775 0 0	—65 0 0
Other (new) works	1,229 6 6	1,633 15 0	+404 8 6
Other repairs	242 1 0	30 11 0	—211 6 0
Other charges	340 5 1	458 0 6	+117 11 5
Miscellaneous	281 9 1	603 11 3	+322 2 2
Deposit	25 0 0	.....	—25 0 0
Advance	.....	90 0 0	+90 0 0
Total	29,270 5 7	27,809 3 6	—1,461 2 1

The principal variations of expenditure are explained as follows:—In comparison with the previous year, a larger sum was expended on the steam ferry. It is explained, however, that there was a saving of more than Rs. 800 on the budget grant, and that this is due to "the non-payment of some coal bills, with a view that a portion of the grant for coal should be transferred to the repairs of the steam ferry." The Chief Commissioner is not satisfied with this explanation. Private creditors should not be made to suffer owing to careless budgetting on the part of the municipality. It is noticed, moreover, that the year closed with a considerable balance in hand. A sum of only Rs. 2-8 was spent on buildings against a budget allotment of Rs. 103-4-6, and the repairs to the market, which were budgetted for, were not taken in hand for some unexplained reason, the result being that only Rs. 76-6 were spent out of a budget grant of Rs. 1,000. The work of building the latrines budgetted for should be taken in hand without delay, and greater care should in future be taken to see that the entries in the budget correspond as closely as possible with the sums which are really required under the several heads of expenditure.

The saving under the head Water-works is due to the fact that the allowance to the Superintendent was not required for the whole year, and that no repairs were required for the valve taps, &c. The increased expenditure on Conservancy is attributable to the payment of arrear bills during the year. A tank situated near the police-station has been filled in. The increase in new works is due to the raising and metalling of roads. Part IX. of Act III. (B.C.) has lately been extended to this municipality, but no action was taken under the provisions of that part before the close of the year under report.

The Municipality had Rs. 1,775-11-3 in hand at the close of the year, against Rs. 1,224-5-1 at the end of the previous year. The increase is explained to be "unimportant, and merely represents the accidental omission to pay up some liabilities before the close of the year." This explanation is understood to refer to the coal bills above alluded to. The Chief Commissioner will impress on the Commissioners the necessity for all liabilities being promptly met, and as far as possible within the year to which they relate.

The Committee consists of eleven members. There were nine meetings during the year, at which the average attendance was only six. Both the number of meetings held and the average attendance appear to the Chief Commissioner to have been inadequate.

Dibrugarh Municipality.

13. The total income of the Dibrugarh Municipality, excluding the opening balance, amounted to Rs. 20,271-11-7, against Rs. 17,352-2-8 in the previous year, showing an increase of Rs 2,919-8-11, as detailed below:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
House-tax	2,767 2 6	3,741 12 0	+974 9 6
Wheel-tax	964 7 0	1,327 14 0	+363 7 0
Animal-tax	176 0 0	449 7 3	+273 7 3
Pound collections	1,402 6 0	1,848 2 0	+445 12 0
Rent of shops	3,120 14 0	3,582 0 0	+461 2 0
Income from markets.....	2,750 0 0	2,300 0 0	−450 0 0
Payments for municipal services rendered to individuals.	713 7 1	906 13 9	+193 6 8
Municipal fines	67 4 0	333 12 0	+266 8 0
Sundries	42 0 0	273 11 0	+231 11 0
Government grants...	5,000 0 0	5,000 0 0	.....
Deposits	88 4 0	.....	−88 4 0
Advances	184 0 0	454 0 0	+270 0 0
Refunds	76 6 1	54 3 7	−22 2 6
Total.....	17,352 2 8	20,271 11 7	+2,919 8 11

The house-tax assessment for the year amounted to Rs. 3,663-13. There was a large arrear balance from the previous year, but the collections cannot be said to have been satisfactory in view of the fact that there was a balance of Rs. 1,198-6 outstanding at the close of the year. The Chairman will be called upon to explain this. The number of vehicles increased, and there was more careful registration of animals. The demands from these sources should be realised with greater punctuality. There was a considerable increase in the Pound collections, which, however, fell far short of the budget estimate. The income from rent of shops would have been larger, had not the Commissioners allowed a sum of Rs. 837-12 to remain unrealised. The decrease in the income from markets is due to the establishment of some hâts near the station, and also to considerable reduction in the railway works. The increase under "Municipal fines" is satisfactory, and points to a stricter enforcement of the municipal bye-laws. The receipts from "Sundries" were swelled by the price of some well rings, which were sold to the Deputy-Commissioner.

The expenditure incurred by the municipality during the year amounted to Rs. 24,482-15-6, showing an increase of Rs. 10,992-5-11 over the expenditure of 1888-89:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Office establishment	672 2 0	695 9 9	+ 23 7 9
Collection charges	525 15 11	679 13 9	+ 153 13 10
Lighting	867 13 11	716 3 3	— 151 10 8
Pound	126 15 6	138 4 9	+ 11 5 3
Buildings	839 2 0	1,140 2 10	+ 301 0 10
Repairs	154 14 6	384 6 5	+ 229 7 11
Dispensary	375 0 0	1,112 7 8	+ 737 7 8
Vaccination	85 4 1	82 6 3	— 2 13 10
Water-works	242 2 0	1,458 3 7	+ 1,216 1 7
Road-cleaning	1,233 6 7	1,628 4 1	+ 394 13 6
Conservancy	817 0 5	1,397 13 6	+ 580 13 1
Refunds	9 0 0	103 0 0	+ 94 0 0
Drainage works	710 1 7	1,378 7 5	+ 668 5 10
Contributions to schools	447 13 10	548 13 0	+ 100 15 2
Public Works establishment	1,061 0 0	1,077 10 8	+ 16 10 8
New works	3,305 9 11	7,677 13 11	+ 4,372 4 0
Repairs	500 15 4	1,777 12 7	+ 1,276 13 3
Miscellaneous	830 12 2	1,319 11 6	+ 488 15 4
Audit charges	182 10 0	323 14 6	+ 141 4 6
Advances	502 13 10	842 0 1	+ 339 2 3
Total	13,490 9 7	24,482 15 6	+10,992 5 11

The increased expenditure on buildings is due to the erection of new latrines, and the cleaning and repairing of old ones. Under the head of repairs the expenditure was incurred on the sheds of the bázárs. The purchase of pumps and well-rings and more extensive repairs to wells account for the increased expenditure on water-works. More attention was also paid to road cleaning and drainage, and some conservancy-carts and bullocks were purchased during the year. A greater length of station roads appears to have been metalled, and the large amounts paid for bricks and stones account for the increase under the head "New works." The repairs of the roads and culverts were thoroughly done.

The year closed with a balance of Rs. 2,127-12-5, against Rs. 6,339-0-4 at the close of the previous year. The balance was held in reserve in order to allow of some works being taken in hand during the commencement of April 1890.

The Committee consists of fifteen members, including the Chairman, of whom nine are elected and the remainder nominated. Eleven meetings were held during the year, at which the average attendance was six. The attendance of the official members does not seem to have been satisfactory. The Chief Commissioner is, however, glad to notice that the present report shows signs of increased activity in regard to municipal administration generally, which he hopes will be maintained during the current year.

Sylhet Municipality.

14. The receipts of the Sylhet Municipality, excluding the opening balance, amounted to Rs. 19,627-9, against Rs. 15,173-2-9 in the previous year, showing an increase of Rs. 4,454-6-3. The following table exhibits the sources of receipts for the past two years:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Assessed taxes (latrine-tax)	.....	205 1 0	+205 1 0
House-tax	5,738 11 6	6,470 9 3	+731 13 9
Tax on vehicles	142 8 0	105 8 0	— 37 0 0
„ on animals	120 12 0	100 0 6	— 20 11 6
Ferry receipts	7,015 10 0	11,116 8 0	+4,100 14 0
Realisations under special Acts	1,558 12 6	1,397 14 6	—160 14 0
Municipal fines	24 14 0	56 6 3	+ 31 8 3
Sundries	451 14 9	55 9 6	—396 5 3
Deposits	120 0 0	120 0 0	.....
Total	15,173 2 9	19,627 9 0	+4,454 6 3

The receipts in the year 1888-89 were abnormally small. The increase during the year under report is due chiefly to the realisation of arrears, and also partly to the receipts from a latrine-tax lately imposed. Part IX. of Act III. (B.C.), 1884, was extended to this

Municipality from the 1st October 1889. A draft set of bye-laws were framed by the Commissioners under this part of the Act, but, owing to certain modifications which appeared requisite, have not yet received the sanction of the Chief Commissioner. The revised draft bye-laws are awaited, and the Chief Commissioner hopes that no time will be lost in their preparation and submission.

The outstanding balance of house-tax at the close of the year was Rs. 2,221-2, of which only Rs. 269-2-6 had been realised up to the time the report was submitted. The amount reported irrecoverable (Rs. 350-2) seems to be unduly large. Under the head "Ferry receipts" there is an outstanding balance of Rs. 2,500. Altogether, the collection during the year appears to have been far from satisfactory; and the Chief Commissioner hopes that the Municipal Commissioners will show greater energy in realising promptly the income which the law places at their disposal.

The expenditure of the year amounted to Rs. 17,386-6-10, against Rs. 22,988-7-2 in the previous year, showing a decrease of Rs. 5,602 0-4, as detailed in the following table:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Office establishment	1,737 13 5	1,758 9 0	+20 11 7
Collection charges	877 0 6	830 2 0	—46 14 6
Fire-engine	46 10 6	283 12 6	+237 2 0
Pound	600 10 6	747 9 9	+146 15 3
Maintenance of medical institutions	1,199 12 9	1,289 2 4	+89 5 7
Vaccination	50 0 0	175 7 8	+125 7 8
Water-works	198 12 0	226 5 0	+27 9 0
Road-watering	287 7 1	353 11 8	+66 4 7
„ cleaning	445 8 0	506 0 0	+60 8 0
Conservancy	1,472 12 3	2,771 2 2	+1,298 5 11
Drainage work	494 12 3	1,073 4 0	+578 7 9
Education	944 6 9	935 11 11	—8 10 10
Public Works establishment	252 0 0	255 0 0	+3 0 0
New works	9,292 0 0	1,370 0 0	—7,922 0 0
Roads and bridges	3,994 12 4	3,476 1 3	—518 11 1
Other charges	839 7 9	775 9 5	—63 14 4
Miscellaneous	134 9 1	438 14 2	+304 5 1
Deposits	120 0 0	120 0 0	.....
Total	22,988 7 2	17,386 6 10	—5,602 0 4

The expenditure was not only less than the expenditure of the previous year, but also considerably below what was estimated. This is due to the fact that it was found necessary to postpone the water-supply scheme, which has been under consideration, and for the partial carrying out of which a sum of Rs. 3,200 had been budgetted. The increase under the head "Fire-engine" is due to the entertainment of a man to be in charge of the engine, which, it is reported, was utilized on more than one occasion during the year. The increased expenditure under the head of Conservancy is due to the introduction into the municipality of Part IX. of Act III. (B.C.) 1884, and the consequent necessity of entertaining a larger staff of sweepers. The site to which the night soil is at present removed is reported to be objectionable on sanitary grounds, and the Commissioners should lose no time in procuring a less objectionable site, which is understood to be available for the purpose. The Chief Commissioner regrets to learn that the Commissioners have not yet acquired a Mahomedan burial-ground, owing to the opposition of the Mahomedan Commissioners. The matter is one of importance, and Mr. Quinton hopes that the Chairman may be successful in removing the scruples which at present exist. The masonry bridge referred to in the previous year's report has been finished, and is now open to traffic.

The year closed with a balance of Rs. 3,500-6-1 in favour of the Commissioners. This is due to the non-expenditure of the sum allotted for the water-supply scheme. Last year's balance was Rs. 1,259-3-11. As regards the postponement of the scheme for providing the town with an improved water-supply, it should be explained that this postponement has not been due to any want of appreciation of the benefits to be anticipated from such a scheme, but merely to the fact that the funds at the disposal of the Municipality are not sufficient to enable the Commissioners to bear the initial outlay or to take up a loan for the purpose. On the other hand, pressing need exists for sanitary improvements in other directions, and, on the whole, the Chief Commissioner was reluctantly compelled to come to the conclusion that the water-supply scheme should for the present be postponed. The matter, however, will not be lost sight of, but will again be brought forward as soon as any reasonable prospect exists of the Municipality being able to bear the cost.

The municipality consists of fifteen members, ten of whom are elected and five are nominated. The Commissioners met fifteen times, but the Chief Commissioner regrets to see that several of the members were very irregular in their attendance. The report has been submitted by the Chairman, Babu Dulal Chandra De, who continues to show great public spirit in performing the very difficult task, which he undertook against his own inclinations.

Dhubri Municipality.

15. The total income of the Dhubri Municipality during the year, excluding the opening balance, amounted to Rs. 6,199-1-6, as against Rs. 6,067-12-10 in the preceding year, showing an increase of Rs. 131-4-8. The various sources of income during the last two years are compared in the following table:—

	1888-89. Rs.	As.	P.	1889-90. Rs.	As.	P.	Increase or decrease. Rs.	As.	P.
Tax on houses and lands	1,660	12	7	1,490	5	0	—170	7	7
„ vehicles	569	6	0	664	8	0	+95	8	0
Realisations under special Acts.	655	9	3	663	12	6	+8	3	3
Proceeds of land, &c.	34	3	0	0	8	0	—33	11	0
Income from markets	1,446	0	0	1,605	0	0	+159	0	0
Conservancy	877	12	0	867	0	0	—10	12	0
Municipal fines	74	8	0	105	0	0	+30	8	0
Sundries	.....			53	0	0	+53	0	0
Government grants	750	0	0	750	0	0	.....		
Total	6,067	12	10	6,199	1	6	+131	4	8
Net increase	.....			.....			.....		

The variations under each source of income are small. The decrease in income from tax on houses is due to the fact that large arrears due for previous years were included in the receipts of 1888-89. There was no actual falling off in the demand. Collection during the year was good, only Rs. 20 remaining unrealized at the close of the year. The increase in the tax from vehicles is due to the increase of trade in the municipality. The entry under head "Sundries" refers to the sale of trees, the property of the municipality.

The total expenditure was Rs. 5,027-1-2, against Rs. 5,131-9-7 in the previous year, showing a decrease of Rs. 104-8-5. The expenditure under the several heads for the past two years is shown below :—

	1888-89. Rs.	A.	P.	1889-90. Rs.	As.	P.	Increase or decrease. Rs.	As	P.
Office establishment	232	0	0	180	0	0	—52	0	0
Collection charges	140	0	0	129	1	0	—10	15	0
Pounds	142	7	0	195	15	0	+ 53	8	0
Buildings	.....			159	8	2	+ 159	8	2
Market	.....			120	14	6	+ 120	14	6
Contribution to dispensary	360	0	0	360	0	0	.....		
Road-cleaning	252	0	0	252	0	0	.....		
Conservancy	1,089	1	7	1,092	0	0	+ 2	14	5
Drainage work	225	10	11	431	9	7	+ 205	14	8
Contribution to school	72	0	0	474	11	0	+ 402	11	0
Public Works establishment	264	0	0	264	0	0	.....		
Construction and maintenance of roads	1,665	4	5	967	4	11	—697	15	6
Other new works	437	3	6	176	9	6	—260	10	0
Other repairs	158	7	6	156	15	6	—1	8	0
Miscellaneous	93	6	8	66	8	0	—26	14	8
Total	5,131	9	7	5,027	1	2	—1,04	8	5

Some new latrines were built, and a shed was erected in the bázár. The greater portion of the expenditure shown under the head "Drainage" was incurred upon the construction of a masonry bridge. On the whole, the works undertaken during the year were not so extensive as those carried out in the previous year; and several works could not be completed during the year, owing to want of labour. The very large increase in the contribution to the school is due to the building having been put under repair, and to the repair of the school furniture. Part VII., Act V. (B.C.) of 1876, has been extended to this Municipality during the year.

There was a closing balance of Rs. 2,253-11-6 in favour of the municipality, against Rs. 1,081-11-2 at the end of the previous year.

The committee consisted of ten members, eight of whom are elected. There were ten meetings during the year, and the average attendance at each meeting was six.

16. The following table exhibits the income of the Goálpára Municipality (excluding the opening balance) for the last two years :—

Goálpára Municipality.

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
House-tax	2,586 5 0	2,144 14 0	—441 7 0
Tax on vehicles	247 8 0	270 0 0	+22 8 0
Ferry receipts	580 0 0	601 0 0	+21 0 0
Realisations under special Acts (Pound-fees).	430 4 6	657 1 6	+226 13 0
Municipal fines	16 5 0	4 0 0	—12 5 0
Payment for municipal services rendered to individuals.	6 8 0	.....	—6 8 0
Sundries	7 5 0	22 12 0	+15 7 0
Refunds	360 1 6	.....	—360 1 6
Total	4,234 5 0	3,699 11 6	—534 9 6

The decrease in income is considerable, and is due to smaller receipts from house-tax, and to the fact that last year a refund of Rs. 360-1-6 was made to the credit of the municipality. There was a balance of Rs. 211-7 outstanding at the close of the year; and the Commissioners have stopped the payment of the authorised commission to the tax-collector pending the realization of the arrears. On the other hand, there was an increase in the realizations under special Acts, due to the larger number of cattle impounded. The other items call for no remark.

The expenditure amounted to Rs. 3,612-0-1, against Rs. 3,834-6-10 in the previous year, showing a decrease of Rs. 222-6-9 :—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Office establishment	264 0 0	262 0 0	—2 0 0
Collection charges	288 8 0	133 0 6	—155 7 6
Police	20 0 0	.....	—20 0 0
Fire-buckets	.....	47 12 0	+47 12 0
Pounds	156 15 9	117 0 0	—39 15 9
Contribution to dispensary	190 6 0	197 0 6	+6 10 6
Buildings	11 8 0	50 0 0	+38 8 0
Water-works	16 2 6	701 1 10	+684 15 4
Road-cleaning	476 12 5	464 11 0	—12 1 5
Conservancy	.....	6 11 0	+6 11 0
Drainage	752 14 4	371 6 0	—381 8 4
Public gardens	.....	92 6 11	+92 6 11
Refunds	9 6 0	1 12 0	—7 10 0
Contribution to schools	300 0 0	300 0 0	.....
„ of roads	.....	.....	.....
Other repairs	1,157 13 6	766 7 10	—391 5 8
Miscellaneous	108 4 4	100 11 6	—7 8 10
Contributions	81 12 0	.....	—81 12 0
Total	3,834 6 10	3,612 1 1	—222 5 9

All the bridges of the Municipality were repaired in the previous year, and the roads were put into good order. The Chairman complains of the want of an efficient overseer ; and also alludes to the difficulty in procuring labour, owing to which the minor drains of the Municipality could not be cleaned during the year. Both these complaints are obviously susceptible of remedy. A sum of Rs. 500 was budgetted for under the head "Water-works" for the purpose of repairing wells and cleaning tanks. No information is, however, given in the report as to the manner in which the sum expended under this head (Rs. 701-1-10) was actually spent. The balance in hand at the close of the year was Rs. 1,677-14-5, against Rs. 1,590-4 at the end of 1888-89.

The committee consisted of 7 members, 6 of whom are elected. Two are officials. Only three meetings appear to have been held during the year. The report does not show the average attendance.

17. The total income of the Municipality during the year, excluding the opening balance, amounted to Rs. 6,530-10-3, against Rs. 6,735-8-1 in the previous year, showing a decrease of Rs. 204-13-10:—

Barpeta Municipality.

	1888-89.			1889-90.			Increase or decrease.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Tax on houses and lands	2,675	11	9	2,488	12	6	−186	15	3
Ferry receipts	1,847	8	0	1,760	0	0	−87	8	0
Realisations under special Acts	1,422	3	0	1,333	0	6	−89	2	6
Income from market	.....			19	10	0	+19	10	0
Conservancy	9	4	6	20	8	0	+11	3	6
Municipal fines	3	0	0	33	8	0	+30	8	0
Sundries	277	12	10	375	3	3	+97	6	5
Government grant	500	0	0	500	0	0	.....		
Total	6,735	8	1	6,530	10	3	−204	13	10

The decrease under head "House-tax" is due to the fact that in the previous year some outstanding arrears were realized. The actual demand for the year under report was Rs. 2,533-14, of which Rs. 2,416-3-9 were realized. The increase in receipts from Municipal fines is satisfactory, as pointing to greater energy in enforcing sanitary rules. The increase under head "Sundries" is due to the hire of municipal carts, which were employed by the Local Board and Sub-divisional Officer. The Ferry and Pound receipts are subject to variations. Both sources of income were less productive during the year under report than during the previous year.

The expenditure of the year amounted to Rs. 5,477-8-8, as against Rs. 8,317-10-1 in the previous year. There is thus a large decrease of Rs. 2,840-1-5 :—

	1888-89.			1889-90.			Increase or decrease.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Office establishment	309	4	7	364	15	3	+55	10	8
Collection charges	436	12	9	340	13	4	−95	15	5
Pound establishment repairs	184	14	0	210	7	9	+25	9	9
Contribution to dispensary	600	0	0	600	0	0	.....		
Repairs to markets	.....			48	8	9	+48	8	9
Road-cleaning	344	2	2	183	6	5	−160	11	9
Conservancy	784	13	8	836	4	10	+51	7	2
Registration of vital statistics	5	0	0	5	0	0	.....		
Education	325	0	0	201	0	0	−124	0	0
Public Works establishment	283	13	11	317	11	0	+33	13	1
Construction and maintenance of roads.	4,129	14	0	1,997	10	9	−2,132	3	3
Other repairs	730	5	4	33	7	0	−696	14	4
Ditto charges	29	15	3	27	13	0	−2	2	3
Miscellaneous	153	10	5	290	6	7	+136	12	2
Advance	.....			20	0	0	+20	0	0
Total	8,317	10	1	5,477	8	8	−2,840	1	5

The insanitary condition of this town is a matter of notoriety, and a scheme is at present under consideration for improving the conservancy arrangements, which, it is hoped, may be carried out effectually. The matter is being dealt with separately. The Municipality has, however, done good work during the year under report. The large sum shown under construction of roads last year was spent on the road through the *Shastra*. In the year 1889-90 a large pit has been converted into a tank, a well has been sunk, and the roads and drains have been kept in repair.

The Municipality had a closing balance of Rs. 2,566-13-1, against Rs. 1,513-11-6 at the end of the previous year.

Municipal affairs are managed by fifteen Commissioners, who held monthly meetings, which seem, with a few exceptions, to have been well attended. The Sub-divisional Officer, who is Chairman, reports that he finds the members too conservative in sanitary matters.

18. The income of the Sibságar Station during the year, excluding the opening balance, was Rs. 9,416-4-2, against Rs. 9,289-4-8 in the previous year, showing an increase of Rs. 126-15-6.

Sibságar Station.

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Tax on houses and lands	2,355 6 6	1,539 14 0	−815 8 6
„ vehicles	75 0 0	27 0 0	−48 0 0
„ animals	109 12 0	81 12 0	−28 0 0
Ferry receipts	176 0 0	132 8 0	−43 8 0
Pound-fees	1,771 13 0	1,777 3 6	+5 6 6
Income from markets	387 0 0	502 0 0	+115 0 0
Municipal fines	114 5 0	91 9 0	−22 12 0
Government grant	4,000 0 0	4,000 0 0	.....
Miscellaneous	300 0 2	264 5 8	−35 10 6
Advance	.....	1,000 0 0	+1,000 0 0
Total	9,289 4 8	9,416 4 2	+126 15 6

The current demand from "House-tax" was Rs. 2,007-14, and there was an arrear demand of Rs. 469-12-4. The realizations during the year have been the reverse of satisfactory, the arrear balance for past years being Rs. 367-2-4, and that for the current demand of the year under report Rs. 541-9. The large arrears are explained by the fact that almost all the bázár people were dissatisfied with the removal of the bázár; and this dissatisfaction was shown by refusal to pay the tax. The Chief Commissioner considers it little short of scandalous that two of the Commissioners should have refused to pay their taxes for this reason. The Commissioners should have taken steps to realize the amount promptly. It may be noted that the site of the bázár was changed by the Deputy-Commissioner, as Magistrate of the station, in view of the fact that the late site was cramped and objectionable from its position. The only other item which calls for remark is the advance of Rs. 1,000 sanctioned as a special case in order to allow the Committee to pay off liabilities which were incurred with culpable carelessness in previous years, and to execute the usual repairs. The amount has been deducted from the budget for the current year.

The expenditure of the year amounted to Rs. 9,319-3-3, against Rs. 9,362-11-0 in the previous year, as will be seen from the following table:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As P.
Head office establishment	376 5 0	421 11 0	+45 6 0
Collection of municipal taxes, &c.	96 11 9	203 2 9	+106 7 0
Fire-engine	.....	.....	.....
Pounds	206 0 0	202 8 0	−3 8 0
Buildings	148 15 6	114 6 9	−34 8 9
Repairs to markets	.....	76 8 0	+76 8 0
Contribution to dispensary	300 0 0	300 0 0	.....
Vaccination	55 0 0	60 0 0	+5 0 0
Water-works	1,332 15 4	331 14 9	−1,001 0 7
Road-cleaning	313 2 0	333 0 9	+19 14 9
Conservancy	729 4 6	779 0 3	+49 11 9
Refunds	.....	5 4 0	+5 4 0
Drainage works	473 13 9	499 2 6	+25 4 9
Public garden	.....	2 0 0	+2 0 0
Education	436 9 7	599 0 0	+162 6 5
Public Works establishment	725 0 0	716 0 0	−9 0 0
Construction and maintenance of roads	3,476 11 3	3,855 9 0	+378 13 9
Other new works	336 8 0	283 0 0	−53 8 0
Printing and rewards	73 14 0	114 3 0	40 5 0
Miscellaneous	281 12 4	422 12 6	+141 0 2
Total	9,362 11 0	9,319 3 3	−43 7 9

It is noticed that no provision is made in the station against fire. Provision should, the Chief Commissioner thinks, be made for this as soon as funds admit. The large expenditure on waterworks last year was explained in the report for that year. The considerable increase in the expenditure on the construction and maintenance of roads is not explained in the report.

The balance to the credit of the Commissioners at the close of the year was Rs. 194-6-9 against Rs. 97-5-10 at the end of the previous year.

The Committee consists of seven members (who were elected) with the Deputy-Commissioner and Civil Surgeon. There were eleven meetings, during the year, which were well attended.

The Chief Commissioner is not satisfied that the municipal administration of this station has been controlled by the district officer with that degree of firmness which was evidently necessary. The position has, however, no doubt in some respects been a difficult one, the maladministration during the year under report having obliged the Chief Commissioner to hold in abeyance the elective system, and to revert for the time being to the system of nomination. The Chief Commissioner hopes that it may not be necessary to revert to the system of nomination as a permanent arrangement, but witholds his opinion on this point, pending a further enquiry which is being made into the matter by the Commissioner, Assam Valley Districts.

Shillong Station.

19. The total income of the Shillong Station during the year, excluding the opening balance, amounted to Rs. 10,466-15-5, against Rs. 8,141-13-11 in the previous year, and was derived from the following sources:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on houses and lands	4,222 0 9	4,752 0 3	+529 15 6
„ vehicles	129 0 0	78 2 4	—50 13 8
„ animals	155 0 0	100 8 0	—54 8 0
Water-rate.....	2,329 10 5	2,164 3 5	—165 7 0
Pound collections	245 15 0	255 5 0	+9 6 0
Rent on lands	513 15 9	412 5 3	—101 10 6
Income derived from markets	488 12 0	536 4 0	+47 8 0
Municipal fines	51 8 0	34 8 0	—17 0 0
Sundries	6 0 0	31 15 0	+25 15 0
Latrine-tax.....	.....	501 12 2	+501 12 2
Grant-in-aid from Provincial or Local Funds.	.....	1,600 0 0	+1,600 0 0
Total	8,141 13 11	10,466 15 5	+2,325 1 6

The assessment on houses in the European quarters and Civil Police Bázár was increased from 5 to 6 per cent. during the last two quarters of the year under report, in order to meet the expenditure incurred in the improved conservancy arrangements in these portions of the Station. The Municipality were further aided in this undertaking by a donation of Rs. 1,000 from the Local Government and a yearly subvention of Rs. 600 has also been sanctioned. The falling off under vehicle and animal tax is due to the Europeans in the Station owning a smaller number of carriages and horses. The smaller receipts under water-rate are due to the smaller number of houses supplied. A sum of Rs. 501-12-2 was obtained as a voluntary contribution towards the expenses incurred by the Municipality in cleaning private latrines during the last half of the year.

The expenditure for the year amounted to Rs. 10,403-4-7, against Rs. 8,158-3-3, in the previous year, showing an increase of Rs. 2,245-1-4. The details are given below:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Office establishment	968 0 0	965 0 0	—3 0 0
Purchase of stationery	99 3 6	55 5 0	—43 14 6
Police	.....	14 14 0	+14 14 0
Pound	113 12 0	106 7 0	—7 5 0
Buildings	110 10 4	546 0 6	+435 6 2
Repairs to markets	572 11 10	4 14 0	—567 13 10
Maintenance of medical institutions	150 0 0	150 0 0	.....
Vaccination	150 0 0	150 0 0	.....
Waterworks	759 2 0	1,212 14 9	+453 12 9
Conservancy	2,018 14 6	4,633 9 3	+2,614 10 9
Drainage	300 0 0	13 7 0	—286 9 0
Contribution to schools	620 0 0	370 0 0	—250 0 0
Construction and maintenance of roads.	902 2 5	700 5 0	—201 13 5
Contribution	.....	.....	.....
Loan repaid	568 4 0	594 1 9	+25 13 9
Interest paid on loan	685 0 10	605 3 0	—79 13 10
Miscellaneous	140 5 10	281 3 4	+140 13 6
Total	8,158 3 3	10,403 4 7	+2,245 1 4

The increased expenditure is due to three new public latrines having been erected, to the complete cleaning out of the filtering tanks, and to a considerable expenditure on conservancy, such as purchasing Crowley carts for the removal of night-soil, and entertaining a much larger establishment of sweepers. On the other hand, the repairs to the markets, and the repairing of the roads cost less during the year under report. The decrease under head "Contribution to schools" is due to the Secretary of the Mission School not applying for the grant annually given.

The balance to the credit of the Station at the close of the year was Rs. 253-8-9, against Rs. 189-13-11 at the close of the previous year.

The Station Committee consists of fourteen members, including the Chairman. Six meetings were held, and the average attendance was nine.

The report is a business-like record of satisfactory work done during the year; and the Chairman and members are entitled to the thanks of the Administration for the energy which they have displayed in improving the sanitary condition of the station.

Silchar Station.

20. The receipts of the Silchar Station, excluding the opening balance, show an increase of Rs. 1,363-12-9 during the year under review. The following table shows the sources from which the income was derived during the last two years:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Tax on houses and lands	3,295 1 0	3,556 14 9	+ 261 13 9
Ferry receipts	3,780 0 0	3,678 12 0	— 101 4 0
Realisations under special Acts	1,160 7 0	1,046 10 0	— 113 13 0
Rent of lands	960 9 4	412 5 0	— 548 4 4
Conservancy	762 13 6	970 3 0	+ 207 5 6
Income from markets	3,120 3 0	3,389 0 0	+ 268 13 0
Municipal fines	138 12 0	117 14 0	— 20 14 0
Miscellaneous	319 0 5	148 0 3	— 171 0 2
Grants from Provincial Funds and Local Boards	300 0 0	1,881 0 0	+1,581 0 0
Total	13,836 14 3	15,200 11 0	+1,363 12 9

The increase under head "Tax on houses and lands" is due to better collection, both in regard to current demand and arrears. Ferry receipts are always subject to fluctuation; the lower amounts bid at auction account for the decrease during the year. The decrease under head "Rent of lands" is due to the fact that the revenue derived from the Silchar Khás Bázár was credited to Provincial funds instead of being

treated as a receipt of the Station Committee, as heretofore. This decrease of income is, however, only nominal, as a grant-in-aid from Provincial funds, equal to the revenue realized from the bázár, was placed at the disposal of the Committee. This grant is included in the last head of receipts. The increase under head "Conservancy" is attributed to better collection ; while the increase under head "Markets" is due to larger receipts from the Silchar Fair. The Local Board withdrew their grant of Rs. 400 during the year. There was a large arrear balance of Rs. 2,042-5-2, outstanding at the close of the year, which includes a sum of Rs. 170-7 due on account of previous years.

The total expenditure of the year amounted to Rs. 14,306-1-7, being an increase of Rs. 543-3-2 on the expenditure of the previous year. The following table distributes the expenditure during the last two years between the various heads :—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Head office establishment	707 14 6	448 0 9	—259 13 9
Collection charges	337 11 9	384 15 0	+47 3 3
Fire-engine	.....	59 12 0	+59 12 0
Lighting	639 0 0	571 2 0	—67 14 0
Pound establishment	271 12 6	222 6 0	—49 6 6
Registration of births and deaths.	.....	110 0 0	+110 0 0
Buildings.....	1,107 6 10	296 8 3	—810 14 7
Repair to markets	2 000 0 0	2,000 0 0	.....
Contribution to dispensary.....	800 0 0	400 0 0	—400 0 0
Vaccination	60 0 0	65 0 0	+5 0 0
Water-works	.....	579 10 0	+579 10 0
Road-watering	28 0 0	18 2 0	—9 14 0
Conservancy	2,873 12 3	3,127 13 9	+254 1 6
Refunds	.....	412 5 0	+412 5 0
Drainage	117 9 6	405 1 6	+287 8 0
Markets and slaughter-houses ..	1,300 0 0	1,293 3 9	—6 12 3
Public gardens	113 14 6	189 15 6	+76 1 0
Education	453 8 0	416 4 6	—37 3 6
Public Works Establishment...	443 8 3	691 0 0	+247 7 9
Repairs	1,908 14 3	1,955 10 6	+46 12 3
Survey of lands	.....	139 0 0	+139 0 0
Printing	110 10 6	91 4 0	—19 6 6
Miscellaneous	489 3 7	428 15 1	—60 4 6
Total	13,762 14 5	14,306 1 7	+543 3 2

The total increase is accounted for as follows :—Special provision was made for a fire-engine during the year, and a sum of Rs. 579-10 was spent in the very necessary work of cleaning out tanks reserved for drinking water. The registration of vital statistics was made compulsory within the limits of the station, and necessitated the entertainment of a registrar. A larger number of sweepers were employed for conservancy purposes, and several new drains were constructed, while the existing ones were maintained in a more effective condition. A sanitary survey of the station was also undertaken. The increase under head "Public Works establishment" is due to the transfer of the overseer's pay from "Head office establishment" to this head of expenditure. On the other hand, there was a large decrease in expenditure under the head "Buildings." This expenditure was large last year, owing to the re-building of a public latrine, which had been destroyed by fire. The services of a midwife were dispensed with during the year, and the contribution to the dispensary was accordingly diminished. The head "Refunds" consists of the amount withdrawn from the Committee's funds, and credited to land revenue on account of the receipts from the khás bázár, under the circumstances mentioned above.

There was a balance (including the opening balance) of Rs. 1,320-11-5 in the hands of the Station Committee at the close of the year, and the financial position seems more satisfactory than it was last year.

The Committee consists of fifteen members, ten of whom are elected. Seven members are officials, but only one sits on the Committee *ex-officio*. Thirteen meetings were held during the year, the average attendance being eight.

The report was prepared by the Vice-Chairman, Babu Harkishor Gupta, who takes a real and active interest in his duties, and whose zealous efforts are worthy of commendation.

21. The income of the Jorhát Union, excluding the opening balance, amounted to Rs. 4,553-11, against Rs. 4,947-3 in the previous year, showing a decrease of Rs. 393-8. The following are the sources of income:—

Jorhát Union.

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Tax on houses	762 12 0	705 1 0	—57 11 0
Realisations under special Acts	2,248 6 0	1,757 0 6	—491 5 6
Income from markets, &c.	760 0 0	850 0 0	+90 0 0
Municipal fines	82 15 0	141 4 0	+58 5 0
Sundries	93 2 0	100 5 6	+ 7 3 6
Government grant	1,000 0 0	1,000 0 0	.....
Total	4,947 3 0	4,553 11 0	—392 8 0

The current demand on account of house-tax was Rs. 739, of which Rs. 648-12 were realised, leaving a balance of Rs. 90-4 at the close of the year. A sum of Rs. 19-12 was remitted during the year. There was a considerable decrease of income under the head "Realisations under special Acts," which is due chiefly to smaller collections from pounds. The opening of a pound close to the Jorhát pound and outside the Union limits, has probably affected the receipts. Moreover, the pound collections in the previous year were above the average. The market sold for a higher price than in the previous year. The Gambling Act was enforced more strictly, and this fact accounts for the increase under head "Municipal fines." The receipts from sundries were on account of the sale of some bricks which the Union did not require.

The expenditure for the year was Rs. 5,513-6-8, showing an increase of Rs. 1,139-11-8 over the expenditure of the previous year as below:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
General office establishment	266 11 6	349 6 0	+82 10 6
Tax collection	66 13 4	65 0 3	—1 13 1
Police, pounds, &c.	587 14 0	516 6 3	—71 7 9
Buildings	198 8 6	437 4 11	+238 12 5
Repair to market houses	195 6 6	138 13 1	—56 9 5
Contribution to dispensary	195 0 0	165 0 0	—30 0 0
Vaccination	80 0 0	50 0 0	—30 0 0
Waterworks	388 13 2	345 8 3	—43 4 11
Conservancy	682 11 8	649 1 10	—33 9 10
Refunds	29 0 0	75 0 0	+46 0 0
Drainage	519 12 0	409 8 6	—110 3 6
Education	70 0 0	110 0 0	+40 0 0
Public Works establishment	377 0 0	381 8 0	+4 8 0
New works	.....	948 5 9	+948 5 9
Other repairs	630 4 9	720 3 7	+89 14 10
Printing charges	24 1 0	50 8 6	+26 7 6
Miscellaneous and audit charges	61 10 7	101 11 9	+40 1 2
Total	4,373 11 0	5,513 6 8	+1,139 11 8

The expenditure on new works was on account of making bricks for the purpose of road metalling, constructing an embankment, and erecting an iron bridge. A sum of Rs. 1,200 had been budgetted for the purpose, of which only Rs. 948-5-9 were spent, leaving a large balance of Rs. 251-10-3, which points either to careless budgetting or a want of activity in carrying out the works budgetted for. Under the other heads the budget grants were fairly well worked up to. The report does not explain increases and decreases in comparison with last year's expenditure. It appears that the Executive-Engineer is preparing a scheme for the drainage of the town, a work which should be taken in hand without delay.

The *panchâyat* had a balance of Rs. 952-15 in their favour at the close of the year, against Rs. 1,912-10-8 at the end of the previous year.

The *panchâyat*, which consisted of six members, of whom five are nominated, met only twice, a number of meetings which is quite inadequate. The average attendance is not stated.

22. The income of the Golághát Union, excluding the opening balance, amounted to Rs. 5,339-3-2, against Rs. 4,776-8 in the previous year showing an increase of Rs. 562-11-2. The following sources contributed this income:—

Golághát Union.

	1888-89.			1889-90.			Increase or decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Tax on houses	944	3	0	1,048	15	0	+104	12	0
Realisations under special Acts.	1,827	13	6	1,893	11	6	+66	14	0
Income from market.....	1,077	4	0	1,439	12	0	+362	8	0
Sundries.....	127	3	6	152	7	6	+25	4	0
Grant-in-aid from Local Board.	800	0	0	800	0	0	.....		
Refund	.....			4	5	2	+4	5	2
Total	4,776	8	0	5,339	3	2	+562	11	2

The increase in the house-tax is due to a careful revision of the assessment list. Last year's arrears were realized, and only Rs. 15-1 of the current demand remained to be realized at the close of the year. The market was sold for a larger sum than usual.

The expenditure amounted to Rs. 5,426-14-10, against Rs. 4,484-5-5 in the previous year, showing an increase of Rs. 942-9-5. The following table gives the details of expenditure during the past two years :—

	1888-89.			1889-90.			Increase or decrease.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
General establishment.....	491	8	6	514	2	3	+ 22	9	9
Collection charges	40	0	0	53	11	3	+ 13	11	3
Police establishment	336	12	9	339	0	0	+ 2	3	3
Pound „	263	1	6	183	6	5	— 79	11	1
Buildings	.....			.....			.....		
Repairs to markets, &c.	263	15	8	108	9	6	—155	6	2
Contribution to dispensary.....	182	15	6	180	0	0	— 2	15	6
Vaccination.....	55	0	0	60	0	0	+ 5	0	0
Waterworks	380	0	11	608	12	2	+228	11	3
Conservancy	623	10	6	643	3	2	+ 19	8	8
Refunds	49	10	0	44	0	0	— 5	10	0
Drainage works	464	12	4	364	7	0	—100	5	4
Contribution to school	209	9	1	224	13	6	+ 15	4	5
Public Works establishment	.....			84	4	3	+ 84	4	3
New works	7	13	9	920	4	6	+912	6	9
Repairs to roads	972	13	10	921	13	10	— 51	0	6
Other charges	64	4	9	48	14	6	— 15	6	3
Miscellaneous	78	4	4	127	8	6	+ 49	4	2
Total	4,484	5	5	5,426	14	10	+942	9	5

With regard to the increase under the head "New works" the Chairman remarks—

"The main road running through the *hát* was metalled during the year, as was also a side road. This is a great improvement. Before, the *hát* on a rainy day was a sea of mud. Now it is dry and comfortable, and there is no better *hát* in the Sibságar district. Still further improvements are contemplated, which I hope to be able to report upon in next year's report as having been executed."

This is satisfactory. The tank which it is proposed to excavate will be a great boon to the people who frequent the hát, and a complete system of drainage is under contemplation.

The *panchâyat* had a balance of Rs. 318-9-9 to their credit at the close of the year, against Rs. 406-5-5 at the end of 1888-89.

There were five meetings of the Union *panchâyat* held during the year with an average attendance of four out of the five members.

The report submitted by Mr. Gurdon, the Chairman, is a satisfactory one in every way, and discloses how much can be done by taking an intelligent interest in the various questions which affect the well-being of the Union, and showing energy in carrying out the measures necessary to improve its condition.

23. The receipts of the Habiganj Union, excluding the opening balance, amounted to Rs. 2,933-15-9, against Rs. 2,978-1-7 in the previous year. They were derived from the following sources:—

Habiganj Union.

	1888-89.			1889-90.			Increase or decrease.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	
Tax on houses and lands	1,534	4	0	1,361	9	9	—172	10	3
Ferry receipts	467	12	0	598	4	0	+130	8	0
Pound-fees	848	12	6	842	11	0	—6	1	6
Conservancy	100	10	0	104	2	0	+3	8	0
Sundries	24	3	1	2	0	0	—22	3	1
Municipal fines	2	8	0	25	5	0	+22	13	0
Total.....	2,978	1	7	2,933	15	9	—44	1	10

The number of holdings in the Union rose during the year, and the current demand under "Tax on houses and lands" was Rs. 1,518-13, against Rs. 1,510-12 in the preceding year. The increase in ferry receipts is due to higher bids at auction.

The expenditure amounted to Rs. 2,984-15-2, against Rs. 3,679-2-10 in the previous year, showing a decrease of Rs. 694-3-8. The following table gives the details for the last two years:—

Expenditure.	1888-89.			1889-90.			Increase or decrease.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Office establishment	36	0	0	36	0	0	.....		
Collection charges	317	4	0	361	11	9	+44	7	9
Fire precautions	.....			49	6	0	+49	6	0
Police.....	1,030	4	10	975	2	6	—55	2	4
Pounds	239	15	6	239	12	3	—0	3	3
Buildings	143	10	0	212	12	6	+69	2	6
Contribution to dispensary	60	0	0	60	0	0	.....		
Repairs to latrines	4	5	6	49	14	6	+45	9	0
Vaccination	5	0	0	36	14	0	+31	14	0
Waterworks	65	3	0	16	12	0	—48	7	0
Road-cleaning	102	0	0	96	0	0	—6	0	0
Conservancy	390	12	3	382	1	0	—8	11	3
Drainage work	63	4	0	.....			—63	4	0
Education	81	14	0	105	8	0	+23	10	0
New works	985	9	9	262	12	0	—722	13	9
Repairs	119	7	0	.....			—119	7	0
Miscellaneous.....	34	9	0	100	4	8	+65	11	8
Total	3,679	2	10	2,984	15	2	—694	3	8

The Committee appear to have taken some precautions in case of fire. They purchased buckets, &c., which, however, were not utilised at the fire which occurred in January last, when a portion of the sub-divisional office was burnt down. The saving under head "New works" was due to the fact that the one station road was nearly all metalled last year, and but little remained to be done during the year under report. No repairs seem to have been carried out.

There was a balance of Rs. 109-8-6 in the hands of the Union *panchâyat* at the close of the year, against Rs. 160-7-11 at the end of the previous year.

Only one meeting was held during the year, which shows a lack of interest on the part of the members and Chairman of the *panchâyat*. The work of the Union cannot possibly be satisfactorily carried on unless meetings are held more frequently.

24. The income of the Balaganj Union, excluding the opening balance, amounted to Rs. 1,646-14-6, against Rs. 1,565-5-9 in the previous year, showing an increase of Rs. 81-8-9 as below:—

Balaganj Union.

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Tax on houses and lands	718 12 6	643 0 6	—75 12 0
Pound-fees	244 8 0	391 15 0	+147 7 0
Municipal fines	0 12 0	.....	—0 12 0
Grant from Local Board	600 0 0	600 0 0	.....
Refunds	.....	5 0 0	+5 0 0
Sundries	1 5 3	6 15 0	+5 9 9
Total	1,565 5 9	1,646 14 6	+81 8 9

Three villages were excluded from the Union limits during the year, which accounts for the decrease in the receipts from the tax on houses and lands. This decrease was counterbalanced by a considerable increase in the pound collections, due chiefly to the number of unclaimed cattle sold during the year.

The expenditure of the Union amounted to Rs. 1,342-15, against Rs. 1,394-2-3 in the previous year, showing a decrease of Rs. 51-3-3.

	1888-89.	1889-90.	Increase or decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Office establishment	48 0 0	48 0 0	.....
Collection charges	203 15 9	204 0 0	+0 0 3
Police	428 14 0	399 6 6	—29 7 6
Pounds	84 10 0	75 0 0	— 9 10 0
Buildings	24 0 0	20 0 0	— 4 0 0
Contribution to dispensary	180 0 0	180 0 0	.....
Conservancy	198 12 6	166 7 6	—32 5 0
Education	48 0 0	48 0 0	.....
Other original works Repairs	161 0 0	154 1 0	— 6 15 0
Printing	16 14 0	48 0 0	31 2 0
Total	1,394 2 3	1,342 15 0	—51 3 3

The above figures call for no remarks, as they follow closely those of the previous year. The conservancy of the Union is said to be very defective, and it appears that the sweepers entertained were absent for eight months during the year. The funds at the disposal of the *panchâyat* are so small as to prevent any extended scheme of sanitation. The North Sylhet Local Board have, however, placed Rs. 1,000 at the disposal of the *panchâyat* for the current year, and the Executive-Engineer has been entrusted with the task of carrying out such sanitary improvements as are necessary.

The *panchâyat* had Rs. 730-0-6 to their credit at the close of the year, against Rs. 426-1 at the close of 1888-89. A portion of this sum might have been usefully spent during the year.

The number of meetings held by the *panchâyat* and the average attendance of the members are not stated in the report.

25. The income of the Sunámganj Union, excluding the opening balance, amounted to Rs. 1,424-3-6, against Rs. 1,308-5-6 in the previous year, showing an increase of Rs. 115-14. The various sources of income during the past two years are shown below :—

Sunámganj Union.

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Tax on houses and lands	610 0 0	728 0 9	+118 0 9
Pound receipts	186 7 6	259 6 3	+72 14 9
Municipal fines	.....	.....	.....
Ferry receipts	500 0 0*	434 0 0	—66 0 0
Sundries	11 14 0	2 12 6	—9 1 6
	1,308 5 6	1,424 3 6	+115 14 0

* Includes Rs. 100 realised in advance.

The increase under the head "Tax on houses and lands" is due to a slightly enhanced rate of assessment, and to an increase in the number of holdings assessed, while the pound receipts increased owing to the greater energy of the police in impounding stray cattle. The decrease in Ferry receipts is nominal, as last year's receipts included Rs. 100 realized in advance.

The increase in the receipts was more than counterbalanced by the increase of Rs. 166-15-8 in the expenditure, which amounted to Rs. 1,412-3-3, against Rs. 1,245-3-7 in the previous year. The details of the expenditure under the various heads during the past two years are given below:—

	1888-89.	1889-90.	Increase or decrease.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
Office establishment.....	36 0 0	36 0 0	.....
Collection charges	216 9 0	202 9 9	—13 15 3
Police	371 7 0	661 0 0	+289 9 0
Pound	87 15 6	83 0 0	—4 15 6
Buildings	.....	24 0 0	+24 0 0
Contribution to dispensary ...	60 2 0	60 0 0	—0 2 0
Road-cleaning	120 0 0	120 0 0	.....
Conservancy	3 8 0	16 8 6	+13 0 6
Drainage work	32 4 6	25 10 0	—6 10 6
Education	81 9 3	78 0 0	—3 9 3
New works	92 14 0	0 1 0	—92 13 0
Repairs	103 9 0	60 0 0	—43 9 0
Printing	27 6 3	19 14 9	—7 7 6
Miscellaneous.....	11 15 1	25 7 3	13 8 2
Total	1,245 3 7	1,412 3 3	+166 15 8

The increased expenditure was due to the entertainment of an extra head-constable, which necessitated the transfer to the head "Police" of sums budgetted under other heads, and accounts for the small sums expended in new works and repairs. The union roads were, however, kept in repair and corrugated-iron pipes were in some places substituted for bamboo bridges.

The balance to the credit of the union at the end of the year was Rs. 259-12-1, against Rs. 247-11-10 at the close of the previous year.

The Union *panchâyat* held five meetings during the year. The *panchâyat* is composed of two official and three unofficial members. The average attendance at a meeting is not stated in the report.

26. The Chief Commissioner cannot conclude this report without pointing out what he believes to be the more serious defects in the municipal administration of this Province. In the first place, it is impossible to avoid being struck in many cases by the wholly inadequate number of Municipal Committee meetings held and by the small average attendance at such meetings. In the case of the Local Boards, Mr. Quinton is aware that the distances must be often such as to render it difficult, or perhaps impossible, for particular members regularly to attend the meetings. But the case of Municipalities, Stations, and Unions is obviously different, and there can be no reason, unless it be apathy and indifference, for irregular attendance on the part of all members of Municipal Committees. The Chief Commissioner observes that the matter is provided for by Section 20 of Act III. of 1884 (B.C.) [corresponding to Section 22 of Act V. of 1876 (B.C.)] which applies to all Municipalities, Stations, and Unions, and which lays down that "Any Commissioner who, without having obtained permission from the Commissioners at a meeting, shall have omitted to attend six consecutive meetings of the Commissioners * * * * shall cease to be a Commissioner." The law [Section 38 of Act III. of 1884 (B.C.), corresponding with Section 40 of Act V. of 1876 (B.C.)] further requires the Commissioners to meet for the transaction of business (if there be any business to be transacted) at least once in every month. It is obvious that these provisions of the law are in many cases entirely disregarded, and Mr. Quinton will cause them to be brought prominently to the notice of all municipal authorities. In the next place, the Chief Commissioner has had reason to notice on more than one occasion during the year under report the absence of any effective control on the part of Deputy-Commissioners over the municipal administration of towns within their jurisdiction. In one case the Deputy-Commissioner of an important district, who was also Chairman of the Station Committee, allowed the Municipality to exceed its resources, and obliged

the Local Administration to give a special advance, without which all current municipal work would have been brought to a standstill. Of course, this is not as it should be, and the Chief Commissioner will take measures to bring home to district officers their responsibilities in the matter. Lastly, the municipal budgets and reports not unfrequently evince a complete want of forethought and care in their preparation. In some cases the reports contain little more than a mere repetition of the statistical results, unaccompanied by any sufficient explanations and without any intelligent discussion of the manner in which the municipal funds were administered or of the arrangements made for the public health, safety, and convenience. Mr. Quinton has no wish to encourage voluminous reporting, but on the other hand he cannot be satisfied with reports the preparation of which is obviously left to the ministerial establishment, and which evince a complete lack of interest on the part of superior officers in an important branch of their duties. In the case of the Surma Valley the Chief Commissioner will apply the necessary remedy in this respect, and he looks to the Commissioner to do the same as regards the Assam Valley districts.

I have the honour to be,

SIR,

Your most obedient Servant,

F. C. DAUKES,

Offg. Secretary to the Chief Commissioner of Assam.

Form I.

Statement showing the Income of the Municipalities in the Province of Assam during the year 1889-90.

1	2	3	4	5	6								7			10	11	12	13
Names of districts.	Serial number of Municipalities.	Names of Municipalities.	Act under which constituted.	Population within Municipalities.	Number of members of Committees.								Balance in hand at the close of last year.			Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Toll, &c.
					a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	Deposits.	Actual municipal balance.	Total.				
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.							
														Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Goálpára	1	Dhubri	Act V. (B.C.) of 1876.	2,893	2	....	8	10	5	5	3	7	.....	1,081 11 2	1,081 11 2	1,490 5 0	664 8 0	.....	.....
Ditto	2	Goálpára	Ditto ..	6,697	1	....	6	7	2	5	1	6	.....	1,590 4 0	1,590 4 0	2,144 14 0	270 0 0	.....	601 0 0
Kámrúp	3	Gauháti	Ditto ..	11,695	1	2	8	11	3	8	2	9	.....	1,224 5 1	1,224 5 1	6,037 12 6	280 7 1	40 0 1	7,403 6 6
Ditto	4	Barpeta	Ditto ..	2,495	1	14	....	15	1	14	1	14	.....	1,513 11 6	1,513 11 6	2,488 12 6	.....	.....	1,760 0 0
Sibságar	5	Sibságar Station	Ditto ..	5,868	2	....	7	9	3	6	2	7	.....	97 5 10	97 5 10	1,539 14 0	27 0 0	81 12 0	132 8 0
Ditto	6	Jorhát Union	Ditto ..	1,978	1	5	....	6	2	4	1	5	.....	1,912 10 8	1,912 10 8	705 1 0	.....	.....	.....
Ditto	7	Golághát „	Ditto ..	2,141	1	2	3	6	2	4	1	5	.....	406 5 5	406 5 5	1,048 15 0	.....	.....	.....
Lakhimpur	8	Dibrugarh	Act III. of 1884.	7,348	2	5	9	16	6	10	8	8	.....	6,339 0 4	6,339 0 4	3,741 12 0	1,327 14 0	449 7 3	.....
Sylhet	9	Sylhet	Act V. (B.C.) of 1876.	14,407	....	5	10	15	2	13	1	14	.....	1,259 3 11	1,259 3 11	6,470 9 3	105 8 0	100 0 6	11,116 8 0
Ditto	10	Habiganj Union	Ditto ..	4,252	1	5	....	6	3	3	1	5	.....	160 7 11	160 7 11	1,361 9 9	.....	.....	598 4 0
Ditto	11	Bálaganj „	Ditto ..	806	....	5	....	5	....	5	....	5	.....	426 1 0	426 1 0	643 0 6	.....	.....	.....
Ditto	12	Sunámganj „	Ditto ..	2,794	....	....	....	....	2	3	....	5	.....	247 11 10	247 11 10	728 0 9	.....	.....	.....
Cachar	13	Silchar Station	Ditto ..	6,567	1	5	10	16	7	9	1	15	.....	426 2 0	426 2 0	3,556 14 9	.....	.....	3,678 12 0
Khási & Jaintia Hills	14	Shillong „	Ditto ..	2,283	2	12	....	14	10	4	6	8	.....	189 13 11	189 13 11	4,752 0 3	78 2 4	100 8 0	.....
Total	....	.....	.....	79,224	15	60	61	136	48	93	28	113	.....	16,874 14 7	16,874 14 7	36,709 9 3	2,753 7 5	771 11 10	25,290 6 6

Form I.—(*Concluded.*)

Names of Municipalities.	14		15	16									17			18	19	20	21
	Other taxes in detail.			Miscellaneous receipts.									Debts.						
	Latrine-tax.	Water-tax.	Total income from taxation.	Realisations under special Acts.	Proceeds of lands, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road-cleaning (fees, sale-proceeds of night-soil, street refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.).	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 18 per head of population.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As.P.
Dhubri	.....	.....	2,154 13 0	663 12 6	0 8 0	1,605 0 0	867 0 0	105 0 0	.....	750 0 0	53 0 0	4,044 4 6	....	.....	.....	6,199 1 6	7,280 12 8	0 11 11	2 2 8
Goálpára	.....	.....	3,015 14 0	657 1 6	.....	.....	.....	4 0 0	.....	.....	22 12 0	683 13 6	....	.....	.....	3,699 11 6	5,289 15 6	0 7 2	0 8 10
Gauháti	.....	3,190 4 0	21,951 14 2	1,923 11 6	.....	3,791 0 0	272 0 0	50 0 0	.....	.....	349 0 0	6,370 11 6	....	23 0 0	.....	28,360 9 8	29,384 14 9	1 14 0	2 6 9
Barpeta	.....	.....	4,248 12 6	1,333 0 6	.....	19 10 0	29 8 0	33 8 0	.....	500 0 0	375 3 3	2,281 13 9	....	.....	.....	6,530 10 3	8,044 5 9	0 7 1	0 11 0
Sibságar Station.	.....	.....	1,781 2 0	1,777 3 6	.....	502 0 0	.....	91 9 0	.....	4,000 0 0	264 5 8	6,635 2 2	....	.....	1,000 0 0	9,416 4 2	9,513 10 0	0 4 10	1 9 8
Jorhát Union	.....	.....	705 1 0	1,757 0 6	.....	850 0 0	.....	141 4 0	.....	1,000 0 0	100 5 6	3,848 10 0	....	.....	.....	4,553 11 0	6,466 5 8	0 5 8	2 4 10
Golághát	.....	.....	1,048 15 0	1,893 11 6	.....	1,439 12 0	.....	....	.....	800 0 0	152 7 6	4,285 15 0	....	.....	4 5 2	5,339 3 2	5,745 8 7	0 7 10	2 7 10
Dibrugarh	.....	.....	5,519 1 3	1,848 2 0	3,582 0 0	2,300 0 0	.....	333 12 0	906 13 9	5,000 0 0	327 14 7	14,298 10 4	....	.....	454 0 0	20,271 11 7	26,619 11 7	0 12 0	2 12 0
Sylhet	205 1 0	.....	17,997 10 9	1,397 14 6	.....	.....	.....	56 6 3	.....	.....	55 9 6	1,509 14 3	....	120 0 0	.....	19,627 9 0	20,886 12 11	1 3 11	1 5 9
Habiganj Union	.....	.....	1,959 13 9	842 11 0	.....	.....	104 2 0	25 5 0	.....	.....	2 0 0	974 2 0	....	.....	.....	2,933 15 9	3,094 7 8	0 7 4	0 11 0
Bálaganj	.....	.....	643 0 6	391 15 0	.....	.....	.....	....	.....	600 0 0	11 15 0	1,003 14 0	....	.....	.....	1,646 14 6	2,072 15 6	0 12 8	0 12 7
Sunámganj	.....	.....	728 0 9	693 6 3	.....	.....	.....	....	.....	.....	2 12 6	696 2 9	....	.....	.....	1,424 3 6	1,671 15 4	0 4 4	0 8 2
Silchar Station	.....	.....	7,235 10 9	1,046 10 0	412 5 0	3,389 0 0	970 3 0	117 14 0	.....	1,881 0 0	148 0 3	7,965 0 3	....	.....	.....	15,200 11 0	15,626 13 0	1 1 7	2 5 0
Shillong	501 12 2	2,164 3 5	7,596 10 2	255 5 0	412 5 3	536 4 0	.....	34 8 0	.....	1,600 0 0	31 15 0	2,870 5 3	....	.....	.....	10,466 15 5	10,656 13 4	3 5 2	4 9 4
Total	706 13 2	10,354 7 5	76,586 7 7	16,481 9 3	4,407 2 3	14,432 10 0	2,233 13 0	993 2 3	906 13 9	16,131 0 0	1,897 4 9	57,483 7 3	....	143 0 0	1,458 5 2	1,35,671 4 0	1,52,546 2 7	0 15 6	1 11 2

Rs. 15 shown in column 17 is not an advance but a refund.

Form II.

Statement showing the Expenditure of the Municipalities in the Province of Assam during the year 1889-90.

1	2	3	4	5	6		7			8									
					General establishment.		Public safety.			Public health.									
										a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	
Names of districts.	Serial No.	Names of Municipalities.	Balance from previous year.	Income during the year.	Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase on account of books, papers, money-boxes, repairs to outposts, &c.).	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, repairs to outposts, &c.).	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).	Repairs (to markets, dispensary, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase, and repairs, dustbins, &c.).	Conservancy (establishment, repairs, purchase of carts, dry earth, land for burning night-soil, &c.).	Refunds, &c., of fines, over-assessments, &c.	Remission of cess.
			Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Goálpára	1	Dhubri	1,081 11 2	6,199 1 6	180 0 0	129 1 0	.....	.....	195 15 0	....	159 8 2	120 14 6	360 0 0	....	....	....	252 0 0	1,092 0 0	....	....
Ditto	2	Goálpára	1,590 4 0	3,699 11 6	262 0 0	133 0 6	47 12 0	.....	117 0 0	....	50 0 0	.....	197 0 6	....	701 1 10	....	464 11 0	6 11 0	1 12 0	....
Kámrúp	3	Gauháti	1,224 5 1	28,360 9 8	767 7 6	6,714 15 10	.....	302 0 0	563 6 6	....	2 8 0	76 6 0	1,200 0 0	....	6,279 13 10	1 4 0	61 15 0	6,525 11 1	18 11 0	....
Ditto	4	Barpeta	1,513 11 6	6,530 10 3	364 15 3	340 13 4	.....	.....	210 7 9	5 0 0	....	48 8 9	600 0 0	....	....	....	183 6 5	836 4 10	....	....
Sibságar	5	Sibságar Station	97 5 10	9,416 4 2	421 11 0	203 2 9	.....	.....	202 8 0	....	114 6 9	76 8 0	300 0 0	60 0 0	331 14 9	....	333 0 9	779 0 3	5 4 0	....
Ditto	6	Jorhát Union	1,912 10 8	4,553 11 0	349 6 0	65 0 3	.....	.....	516 6 3	....	437 4 11	138 13 1	165 0 0	50 0 0	345 8 3	...	....	649 1 10	75 0 0	....
Ditto	7	Golághát „	406 5 5	5,339 3 9	514 2 3	53 11 3	.....	.....	522 6 5	....	....	108 9 6	180 0 0	60 0 0	608 12 2	....	....	643 3 2	44 0 0	....
Lakhimpur	8	Dibrugarh	6,339 0 4	20,271 11 7	695 9 9	679 13 9	.....	716 3 3	138 4 9	....	1,140 2 10	364 6 5	1,112 7 3	82 6 3	1,458 3 7	....	1,628 4 1	1,397 13 6	103 0 0	....
Sylhet	9	Sylhet	1,259 3 11	19,627 9 0	1,758 9 0	830 2 0	283 12 6	.....	747 9 9	....	....	.....	1,289 2 4	175 7 3	226 5 0	353 11 8	506 0 0	2,771 2 2	....	....
Ditto	10	Habiganj Union	160 7 11	2,033 15 9	36 0 0	361 11 9	49 6 0	.....	1,214 14 9	....	212 12 6	49 14 6	60 0 0	36 14 0	16 12 0	....	96 0 0	382 1 0	....	....
Ditto	11	Bálágaṇj „	426 1 0	1,646 14 6	48 0 0	204 0 0	.....	.....	399 6 6	....	20 0 0	.....	180 0 0	....	....	....	....	.....	166 7 6	....
Ditto	12	Sunámganj „	247 11 10	1,424 3 6	36 0 0	202 9 9	.....	63 0 0	661 0 0	....	24 0 0	.....	60 0 0	....	....	....	120 0 0	.....	16 3 6	....
Cachar	13	Silchar Station	426 2 0	15,200 11 0	448 0 9	384 15 0	59 12 0	571 2 0	222 6 0	110 0 0	296 8 3	2,000 0 0	400 0 0	65 0 0	579 10 0	18 2 0	....	3,127 13 9	412 5 0	....
Khási and Jaintia Hills.	14	Shillong „	189 13 11	10,466 15 5	965 0 0	55 5 0	.....	.....	121 5 0	....	546 0 6	4 14 0	150 0 0	150 0 0	1,212 14 9	....	....	4,633 9 3	....	....
		Total	16,874 14 7	1,35,671 4 0	6,846 13 6	10,358 6 2	440 10 6	1,672 5 3	5,833 0 8	115 0 0	3,903 3 11	3,908 14 9	6,253 10 6	679 11 11	11,761 0 2	373 1 8	3,645 5 3	22,844 7 10	843 0 0	....

Form II.—(*Concluded.*)

Names of Municipalities.	8			9	10						11	12					13	14	15			REMARKS.
	Public health.—(*Concld.*)			Public instruction.	Public convenience.							Debt.							Balance at close of year.			
	j	*k*			Public Works.								Interest									
	Drainage works (establishment, repairs).	Other sources. Markets and slaughter-houses (establishment, contingencies).	Other sources. Public gardens (establishment, purchase of seeds, repairs of wells, purchase of bullocks, &c.).	Contribution to schools.	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of lands.	Other charges (printing, rewards, &c.).	Contributions to Local or Provincial Funds.	Loans (instalments paid during the year).	On account of last year.	On account of current year.	Deposits, salaries attached, contractors, &c.	Advance on account of departmental works, &c.	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As.	Rs. A. P.	Rs. As. P.	Rs. As. P.	..	Rs. As. P.	Rs. As. P.	
Dhubri.....	431 9 7	.....	....	474 11 0	264 0 0	967 4 11	176 9 6	156 15 6	..	.....	....	....	....	....	....	..	66 8 0	5,027 1 2	..	2,253 11 6	2,253 11 6	
Goálpára	371 6 0	.....	92 6 11	300 0 0	.....	.....	.....	766 7 10	..	20 10 0	....	....	....	....	....	..	80 1 6	3,612 1 1	..	1,677 14 5	1,677 14 5	
Gauháti	22 8 6	84 0 0	....	1,597 3 0	775 0 0	.....	1,638 15 0	30 11 0	..	458 0 6	....	....	....	....	....	90 0 0	603 11 3	27,309 3 6	..	1,775 11 3	1,775 11 3	
Barpeta.....	.....	.....	....	201 0 0	317 11 0	1,997 10 9	.....	33 7 0	..	27 13 0	....	....	....	....	....	20 0 0	290 6 7	5,477 8 8	..	2,566 13 1	2,566 13 1	
Sibságar Station	499 2 6	.....	2. 0 0	599 0 0	716 0 0	3,855 9 0	283 0 0	114 3 0	..	.....	....	....	....	....	....	..	422 12 6	9,319 3 3	..	194 6 9	194 6 9	
Jorhát Union..	409 8 6	.....	....	110 0 0	381 8 0	.....	948 5 9	720 3 7	..	50 8 6	....	....	....	....	....	..	101 11 9	5,513 6 8	..	952 15 0	952 15 0	
Golághát „ ..	364 7 0	.....	....	224 13 6	84 4 3	.....	920 4 0	921 13 10	..	48 14 6	....	....	....	....	....	..	127 8 6	5,426 14 10	..	318 9 9	318 9 9	
Dibrugarh	1,378 7 5	.....	....	548 13 0	1,077 10 8	7,677 13 11	.....	1,777 12 7	..	1,319 11 6	....	....	....	....	....	342 0 1	323 14 6	24,482 15 6	..	2,127 12 5	2,127 12 5	
Sylhet	1,073 4 0	.....	....	935 11 11	255 0 0	4,846 1 3	.....	.....	..	775 9 5	....	....	....	....	120 0	..	438 14 2	17,386 6 10	..	3,500 6 1	3,500 6 1	
Habiganj Union	.....	.....	....	105 8 0	.....	.....	262 12 0	.....	..	.....	....	....	....	....	....	..	100 4 8	2,984 15 2	..	109 8 6	109 8 6	
Bálágaṇj „	.....	.....	....	48 0 0	.....	.....	47 7 0	106 10 0	..	48 0 0	....	....	....	....	....	..	75 0 0	1,342 15 0	..	730 0 6	730 0 6	
Sunámganj „	25 10 0	.....	....	78 0 0	.....	.....	0 1 0	60 0 0	..	19 14 9	....	....	....	....	....	..	25 7 3	1,412 3 3	..	259 12 1	259 12 1	
Silchar Station	405 1 6	1,293 3 9	189 15 6	416 4 6	691 0 0	.....	.....	1,955 10 6	139	91 4 0	....	....	....	....	....	..	428 15 1	14,806 1 7	..	1,320 11 5	1,320 11 5	
Shillong „	13 7 0	.....	....	370 0 0	.....	.....	.....	700 5 0	..	.....	....	594 1 9	....	605-3-0	...	..	281 3 4	10,403 4 7	..	253 8 9	253 8 9	
Total	4,994 7 6	1,377 3 9	284 6 5	6,009 0 11	4,562 1 11	19,344 7 10	4,272 6 9	7,344 3 10	139	2,860 6 2	....	594 1 9	....	605-3-0	120 0	952 0 1	3,866 7 1	1,34,504 5 1	..	18,041 13 6	18,041 13 6	

Memo. of Liabilities and Claims.

	Rs.	As.	P.
Liabilities—			
Balance of loans...	13,601	6	10
Deposits to be adjusted	23	0	0
	13,624	6	10
Claims—			
Advances recoverable	155	6	3
Net amount of debt ..	13,469	0	7

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ANNUAL MUNICIPAL REPORT

OF THE

PROVINCE OF ASSAM

FOR THE YEAR

1899-1900.

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No. 448-S. 00.

Municipal Report for 1899-1900.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on this subject.

No. 40Mucpl J.
4923

FROM

THE OFFG. SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA, HOME DEPARTMENT.

Shillong, the 24th November 1900.

SIR,

I am directed to submit the Municipal Report of the Province of Assam for the year 1899-1900, together with Tabular Statements I, II, and III in the prescribed forms.

2. *Number of municipalities and population.*—At the close of the year there were, as in the previous year, in Assam three municipalities established under Act III of 1884, six second-class municipalities under Act V of 1876, two stations and three unions—an aggregate of fourteen municipal institutions with a population of 84,727. The populations within the jurisdiction of the various municipal bodies varied from 14,027 in Sylhet to 2,211 in Golaghat, the figures in all cases being those of the census of 1891.

3. *Results of elections held during the year.*—The elective system is in force in six municipalities. Bye-elections took place during the year in Dhubri and Goalpara. The municipalities of Sylhet and Gauhati elected a new Chairman and a Vice-Chairman respectively, and there was no change in Dibrugarh. A general election held in Silchar in February 1900 resulted in the election of 12 members, 10 of whom were members of the retiring body. Only 14·6 per cent. of the persons qualified to vote voted at the election.

4. *Constitution of Committees.*—The following table shows the composition of each municipality, station, and union at the close of the year:

Name of municipality, station, or union.	Number of members.				Race.		Occupation or profession.	
	Ex-officio.	Nominated.	Elected.	Total.	Europeans.	Natives.	Official.	Non-official.
1	2	3	4	5	6	7	8	9
Municipalities — Silchar	2	6	12	20	4	16	7	13
Sylhet	...	5	10	15	1	14	3	12
Dhubri	2	...	7	9	2	7	5	4
Goalpara	1	...	8	9	...	9	3	6
Gauhati	2	3	5	10	4	6	2	8
Barpeta	1	7	...	8	...	8	1	7
Tezpur	2	8	...	10	2	8	6	4
Nowgong	2	9	...	11	2	9	4	7
Dibrugarh	1	4	9	14	6	8	5	9
Stations — Sibsagar	2	5	...	7	2	5	2	5
Shillong	3	6	...	9	4	5	6	3
Unions — Habiganj	1	5	...	6	...	6	3	3
Jorhat	1	5	...	6	1	5	3	3
Golaghat	1	5	...	6	1	5	1	5
Total	21	68	51	140	29	111	51	89
Percentage on total	15·00	48·57	36·43	...	20·71	79·29	36·43	63·57

The Deputy Commissioner of Cachar agrees with the Silchar Commissioners that their number is too large. The municipality, which has less than half the population of Sylhet, has no less than 20 members, compared with 15 in Sylhet. The Chief Commissioner will take into consideration the question of reducing the number of Commissioners in this municipality.

5. *Meetings.*—One hundred meetings were held, against the same number in the preceding year. Twelve or more meetings were held by the Municipal Committees of Silchar, Sylhet, Goalpara, and Barpeta, but no other committee held more than seven meetings. The Dibrugarh Commissioners held only two meetings, the neglect to hold a larger number being attributed to the delay in notifying the appointment of a new Chairman. The explanation is not satisfactory.

6. *Assessments and taxation.*—The statement in Appendix A shows the mode of assessment prevailing in each municipality in the province, the rate at which each tax is levied, and the results of revisions of assessment made during the year.

In the municipalities of Sylhet, Goalpara, and Nowgong the tax on persons was in force, rates being levied on holdings in all the other municipalities. The maximum assessment on the value of holdings was, as in the previous year, levied in Silchar, Gauhati, and Shillong.

7. *Incidence of tax on houses and lands and on persons.*—The following statement shows the incidence in each municipality, station, and union of the current demand of tax on holdings and persons per holding and per head of population, both including and excluding Government buildings :

Name of municipality, station, or union.	Population.	Number of holdings.			Current demand of year 1899-1900.			Incidence of demand.			
								Per holding.		Per head.	
		Government.	Private.	Total.	On Government buildings.	On private buildings and persons.	Total demand.	Including Government buildings.	Excluding Government buildings.	Including Government buildings.	Excluding Government buildings.
1	2	3	4	5	6	7	8	9	10	11	12
I.—Municipalities.					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Silchar	6,367	32	1,526	1,558	1,200 8 0	4,771 12 6	5,972 4 6	3 13 4	3 2 0	0 15 0	0 11 11
Sylhet	14,027	36	2,843	2,879	1,222 14 0	6,139 7 3	7,362 5 3	2 8 11	2 2 7	0 8 5	0 7 0
Dhubri	4,825	24	349	373	763 3 0	1,785 8 0	2,548 11 0	6 13 4	5 1 10	0 8 5	0 5 1
Goalpara	5,440	10	838	848	654 0 0	2,359 2 9	3,053 2 9	3 9 7	2 13 0	0 9 0	0 6 11
Gauhati	8,283	21	1,421	1,442	2,188 11 9	5,383 10 0	7,572 5 9	5 4 0	3 12 7	0 14 8	0 10 5
Barpeta	9,342	11	1,824	1,835	112 4 8	3,824 11 0	3,936 15 8	2 2 3	2 1 7	0 6 9	0 6 7
Tezpur	4,011	29	685	715	586 2 0	1,800 3 0	2,836 5 0	3 15 6	2 10 0	0 11 4	7 2
Nowgong	5,560	25	602	627	654 12 0	1,121 11 0	1,776 7 0	2 13 4	1 13 10	0 5 1	3 3
Dibrugarh	8,362	31	1,659	1,690	1,061 12 0	5,523 5 4	6,585 1 4	3 14 4	3 5 3	0 12 7	0 10 7
II.—Stations.											
Sibsagar	5,249	24	752	776	791 4 0	2,247 10 0	3,038 14 0	3 14 8	2 15 10	0 9 3	0 6 10
Shillong	4,730	23	973	996	2,461 2 3	6,695 14 2	9,157 0 5	9 3 1	6 14 1	1 15 0	1 6 8
III.—Unions.											
Habiganj	4,161	13	1,095	1,108	136 2 0	1,557 1 6	1,693 3 6	1 8 5	1 6 9	0 6 6	0 6 0
Jorhat	2,159	40	590	630	180 4 0	1,242 0 0	1,422 4 0	2 4 1	2 1 8	0 15 2	0 9 2
Golaghat	2,211	113	1,147	1,260	221 10 0	985 8 0	1,207 2 0	0 15 3	0 13 9	0 8 9	0 7 2

The average for the whole province was 8 annas 6 pies. As in previous years, it was only in Shillong that the incidence was more than one rupee per head of the population. In no other place did it reach 12 annas.

The following table shows the incidence of total taxation per head of population:

Name of municipality, station, or union.		1898-99.	1899-1900.
		Rs. a. p.	Rs. a. p.
Municiplities	Silchar	1 14 5	1 8 6
	Sylhet	1 4 0	1 2 9
	Dhubri	0 11 11	1 1 4
	Goalpara	0 9 9	0 13 10
	Gauhati	2 7 5	2 15 10
	Barpeta	0 9 11	0 10 0
	Tezpur	1 2 2	1 3 6
	Nowgong	0 9 9	0 7 2
	Dibrugarh	1 9 6	1 11 1
Stations ...	Sibsagar	0 9 8	0 9 6
	Shillong	3 3 7	3 11 7
Unions ...	Habiganj	0 12 6	0 10 8
	Jorhat	0 9 4	0 10 6
	Golaghat	0 6 4	0 10 9

8. *Revision of assessment.*—In the Dhubri Municipality, a revision of the list of assessees led to an increase of Rs. 1,720 in the revenue. In Goalpara, the revenue was raised by increasing the assessment on Government buildings, the temporary structures erected after the earthquake having been replaced by permanent buildings. A partial revision of the assessment in Gauhati led to an enhancement of the revenue by Rs. 809, while a revision in Barpeta resulted in a decrease of Rs. 102, the earthquake and floods having caused much diminution in the value of property. In Dibrugarh, the revenue from taxation was raised by Rs. 95 and that from latrine rate lowered by Rs. 323. The stations of Sibsagar and Shillong and the three unions revised their assessments during the year, in each case enhancing the revenue demand.

9. *Demands, collections, remissions, and outstandings on account of taxes.*—The table below gives the totals under these heads for the year 1899-1900 for each municipality, station, and union, and for the whole province, and includes the following rates and taxes:—Taxes on houses and land and persons, and on animals and vehicles, water-rates, and latrine taxes:

Name of municipality, station, or union.		Demands.			Collections.			Percentage of column 5 on column 2.	Percentage of column 6 on column 3.	Percentage of column 7 on column 4.	Remissions.				Outstanding balance.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.				Arrear.	Current.	Total.	Percentage of column 13 on column 4.	
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.		Rs.
Municipalities	Silchar ...	133	6,404	6,537	80	6,170	6,250	60·15	96·35	95·62	39	42	81	1·24	206
	Sylhet ...	590	11,403	11,993	481	9,712	10,193	81·53	85·18	84·99	110	645	755	6·30	1,045
	Dhubri ...	20	2,938	2,958	20	2,907	2,927	100·00	98·94	98·95	...	22	22	0·74	9
	Goalpara ...	1,345	3,509	4,854	874	2,829	3,703	64·98	80·62	76·29	216	93	309	6·35	842
	Gauhati ...	2,832	23,976	26,808	2,254	21,502	23,756	80·22	89·68	88·63	486	176	662	2·47	2,390
	Barpeta ...	59	4,003	4,062	56	3,967	4,023	94·91	99·10	99·06	3	33	36	0·89	3
	Tezpur ...	163	3,123	3,286	123	2,955	3,078	75·46	94·62	93·67	40	62	102	3·10	106
	Nowgong ...	571	2,517	3,088	279	2,196	2,475	48·95	87·25	80·15	255	...	255	8·26	358
	Dibrugarh ...	1,659	14,197	15,856	849	12,713	13,562	51·18	89·55	85·53	...	...	...	...	2,294
Stations	Sibsagar ...	342	3,440	3,782	254	2,733	2,987	74·27	79·45	78·98	79	148	227	6·03	568
	Shillong ...	1,718	18,016	19,734	1,487	16,126	17,613	86·55	89·50	89·20	43	624	667	3·38	1,454
Unions	Habiganj ...	75	1,693	1,768	52	1,577	1,629	69·33	93·15	92·14	4	...	4	0·23	135
	Jorhat ...	65	1,422	1,487	49	1,369	1,418	75·38	96·27	95·36	12	2	14	0·94	55
	Golaghat ...	431	1,207	1,638	383	1,098	1,481	88·86	90·97	90·42	9	2	11	0·67	146
Total		10,003	97,848	1,07,851	7,241	87,854	95,095	72·39	89·79	88·17	1,296	1,849	3,145	2·92	9,611

The Deputy Commissioner of Cachar agrees with the Silchar Commissioners that their number is too large. The municipality, which has less than half the population of Sylhet, has no less than 20 members, compared with 15 in Sylhet. The Chief Commissioner will take into consideration the question of reducing the number of Commissioners in this municipality.

5. *Meetings.*—One hundred meetings were held, against the same number in the preceding year. Twelve or more meetings were held by the Municipal Committees of Silchar, Sylhet, Goalpara, and Barpeta, but no other committee held more than seven meetings. The Dibrugarh Commissioners held only two meetings, the neglect to hold a larger number being attributed to the delay in notifying the appointment of a new Chairman. The explanation is not satisfactory.

6. *Assessments and taxation.*—The statement in Appendix A shows the mode of assessment prevailing in each municipality in the province, the rate at which each tax is levied, and the results of revisions of assessment made during the year.

In the municipalities of Sylhet, Goalpara, and Nowgong the tax on persons was in force, rates being levied on holdings in all the other municipalities. The maximum assessment on the value of holdings was, as in the previous year, levied in Silchar, Gauhati, and Shillong.

7. *Incidence of tax on houses and lands and on persons.*—The following statement shows the incidence in each municipality, station, and union of the current demand of tax on holdings and persons per holding and per head of population, both including and excluding Government buildings :

Name of municipality, station, or union.	Population.	Number of holdings.			Current demand of year 1899-1900.			Incidence of demand.			
								Per holding.		Per head.	
		Government.	Private.	Total.	On Government buildings.	On private buildings and persons.	Total demand.	Including Government buildings.	Excluding Government buildings.	Including Government buildings.	Excluding Government buildings.
1	2	3	4	5	6	7	8	9	10	11	12
I.—Municipalities.					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Silchar	6,367	32	1,526	1,558	1,200 8 0	4,771 12 6	5,972 4 6	3 13 4	3 2 0	0 15 0	0 11 11
Sylhet	14,027	36	2,843	2,879	1,222 14 0	6,139 7 3	7,362 5 3	2 8 11	2 2 7	0 8 5	0 7 0
Dhubri	4,825	24	349	373	763 3 0	1,785 8 0	2,548 11 0	6 13 4	5 1 10	0 8 5	0 5 1
Goalpara	5,440	10	838	848	654 0 0	2,359 2 9	3,053 2 9	3 9 7	2 13 0	0 9 0	0 6 11
Gauhati	8,283	21	1,421	1,442	2,188 11 9	5,383 10 0	7,572 5 9	5 4 0	3 12 7	0 14 8	0 10 5
Barpeta	9,342	11	1,824	1,835	112 4 8	3,824 11 0	3,936 15 8	2 2 3	2 1 7	0 6 9	0 6 7
Tezpur	4,011	29	685	715	586 2 0	1,500 3 0	2,836 5 0	3 15 6	2 10 0	0 11 4	7 2
Nowgong	5,560	25	602	627	654 12 0	1,121 11 0	1,776 7 0	2 13 4	1 13 10	0 5 1	3 3
Dibrugarh	8,362	31	1,659	1,690	1,061 12 0	5,523 5 4	6,585 1 4	3 14 4	3 5 3	0 12 7	0 10 7
II.—Stations.											
Sibsagar	5,249	24	752	776	791 4 0	2,247 10 0	3,038 14 0	3 14 8	2 15 10	0 9 3	0 6 10
Shillong	4,730	23	973	996	2,461 2 3	6,695 14 2	9,157 0 5	9 3 1	6 14 1	1 15 0	1 6 8
III.—Unions.											
Habiganj	4,161	13	1,095	1,108	136 2 0	1,557 1 6	1,693 3 6	1 8 5	1 6 9	0 6 6	0 6 0
Jorhat	2,159	40	590	630	180 4 0	1,242 0 0	1,422 4 0	2 4 1	2 1 8	0 15 2	0 9 2
Golaghat	2,211	113	1,147	1,260	221 10 0	985 8 0	1,207 2 0	0 15 3	0 13 9	0 8 9	0 7 2

The average for the whole province was 8 annas 6 pies. As in previous years, it was only in Shillong that the incidence was more than one rupee per head of the population. In no other place did it reach 12 annas.

The following table shows the incidence of total taxation per head of population:

Name of municipality, station, or union.		1898-99.	1899-1900.
		Rs. a. p.	Rs. a. p.
Municiplities	Silchar	1 14 5	1 8 6
	Sylhet	1 4 0	1 2 9
	Dhubri	0 11 11	1 1 4
	Goalpara	0 9 9	0 13 10
	Gauhati	2 7 5	2 15 10
	Barpeta	0 9 11	0 10 0
	Tezpur	1 2 2	1 3 6
	Nowgong	0 9 9	0 7 2
	Dibrugarh	1 9 6	1 11 1
Stations ...	Sibsagar	0 9 8	0 9 6
	Shillong	3 3 7	3 11 7
Unions ...	Habiganj	0 12 6	0 10 8
	Jorhat	0 9 4	0 10 6
	Golaghat	0 6 4	0 10 9

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9. *Demands, collections, remissions, and outstandings on account of taxes.*—The table below gives the totals under these heads for the year 1899-1900 for each municipality, station, and union, and for the whole province, and includes the following rates and taxes:—Taxes on houses and land and persons, and on animals and vehicles, water-rates, and latrine taxes:

Name of municipality, station, or union.	Demands.			Collections.			Percentage of column 5 on column 2.	Percentage of column 6 on column 3.	Percentage of column 7 on column 4.	Remissions.				Outstanding balance.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.				Arrear.	Current.	Total.	Percentage of column 13 on column 4.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.	Rs.	Rs.		Rs.
Municipalities ... Silchar ...	133	6,404	6,537	80	6,170	6,250	60·15	96·35	95·62	39	42	81	1·24	206
Sylhet ...	590	11,403	11,993	481	9,712	10,193	81·53	85·18	84·99	110	645	755	6·30	1,045
Dhubri ...	20	2,938	2,958	20	2,907	2,927	100·00	98·94	98·95	...	22	22	0·74	9
Goalpara ...	1,345	3,509	4,854	874	2,829	3,703	64·98	80·62	76·29	216	93	309	6·35	842
Gauhati ...	2,832	23,976	26,808	2,254	21,502	23,756	80·22	87·68	88·63	486	176	662	2·47	2,890
Barpeta ...	59	4,003	4,062	56	3,967	4,023	94·91	99·10	99·56	3	33	36	0·89	3
Tezpur ...	163	3,123	3,286	123	2,955	3,078	75·46	94·62	93·67	40	62	102	3·10	106
Nowgong ...	571	2,517	3,088	279	2,196	2,475	48·95	87·25	80·15	255	...	255	8·26	358
Dibrugarh ...	1,659	14,197	15,856	849	12,713	13,562	51·18	89·55	85·53	...	...	...	...	2,294
Stations ... Sibsagar ...	342	3,440	3,782	254	2,733	2,987	74·27	79·45	78·98	79	148	227	6·03	568
Shillong ...	1,788	18,016	19,734	1,487	16,126	17,613	86·55	89·50	89·20	43	624	667	3·38	1,454
Unions ... Habiganj ...	75	1,693	1,768	52	1,577	1,629	69·33	93·15	92·14	4	...	4	0·23	135
Jorhat ...	65	1,422	1,487	49	1,369	1,418	75·38	96·27	95·36	12	2	14	0·94	55
Golaghat ...	431	1,207	1,638	383	1,098	1,481	88·86	90·97	90·42	9	2	11	0·67	146
Total	10,003	97,848	1,07,851	7,241	87,854	95,095	72·39	89·79	88·17	1,296	1,849	3,145	2·92	9,611

The total demand, current and arrear, was Rs. 1,07,851 ; and of this, Rs. 95,096, or 88·17 per cent., was realised, as compared with 86·71 per cent. in 1898-99. The realisations were generally better than in 1898-99, the worst result being shown by Goalpara (76·29 per cent.) and Sibsagar (78·98 per cent.). The percentage remitted for the whole province was 2·92, as compared with 3·68 in 1898-99.

10. *Income and expenditure.*—The following table shows separately the opening balance, the income from all sources, and the expenditure of each municipality, station, and union and of the whole province during 1898-99 and 1899-1900:

Name of municipality, station, or union.		Opening balance.		Income during the year.		Total funds available for expenditure.		Total expenditure.		Closing balance.	
		1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1		2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Municipalities	Silchar ...	2,709	4,770	23,267	20,557	25,976	25,327	21,205	21,044	4,770	4,284
	Sylhet ...	16,754	8,516	19,263	17,771	36,017	26,287	27,501	23,925	8,516	2,362
	Dhubri ...	6,917	7,004	10,254	11,624	17,171	18,629	10,166	10,838	7,004	7,791
	Goalpara ...	58	5	5,323	6,342	5,380	6,347	5,375	5,536	5	810
	Gauhati ...	8,913	3,716	40,489	60,191	49,402	63,906	45,686	57,125	3,716	6,781
	Barpeta ...	13,130	12,694	10,335	10,088	23,465	22,782	10,771	8,557	12,694	14,224
	Tezpur ...	98	993	17,844	18,222	17,942	19,215	16,950	18,423	993	792
	Nowgong ...	586	478	11,539	11,065	12,125	11,543	11,648	9,729	478	1,814
	Dibrugarh ...	26	5	34,179	35,944	34,205	35,949	34,200	35,821	5	128
Stations	Sibsagar ...	192	299	11,966	12,094	12,158	12,393	11,859	12,079	299	315
	Shillong ...	4,830	655	20,571	48,691	25,401	49,346	24,746	48,131	655	1,215
Unions	Habiganj ...	1,982	4,726	7,131	5,4·4	9,113	10,130	4,386	5,379	4,726	4,751
	Jorhat ...	3,846	5,039	6,534	6,510	10,380	11,549	5,342	7,580	5,039	3,969
	Golaghat ...	1,520	1,522	6,033	7,073	7,554	8,595	6,032	5,212	1,522	3,382
	Total ...	61,561	50,422	2,24,728	2,71,576	2,86,289	3,21,998	2,35,867	2,69,379	50,422	52,618

The total amount available for expenditure rose from Rs. 2,86,289 to Rs. 3,21,998 and the total expenditure from Rs. 2,35,867 to Rs. 2,69,379, leaving a closing balance of Rs. 52,618, as compared with Rs. 50,422 in the previous year. The large closing balance of the Barpeta Municipality was accounted for in last year's report, but the expenditure of this municipality was very small, falling more than Rs. 2,000 short of the budget provision. The large unexpended balance of Rs. 7,791 in Dhubri consisted entirely of money to the credit of the market fund which, it is reported, was not required for the market and could not legally be used for any other purpose. The Gauhati Municipality was unable to utilise during the year the whole of the Government loan of Rs. 13,560 for the improvement of the water-supply. The large closing balances at the credit of the unions of Jorhat and Golaghat are being kept in hand with the object of improving the water-supply and drainage of the unions. No steps were taken during the year under report to utilise the large balance of the Habiganj Union. In the case of other municipal bodies the Chief Commissioner is glad to notice that there has been an improvement in this respect, but the working balances of Dibrugarh and Sibsagar were again unduly low at the close of the year.

INCOME.

11. The following table shows the revenue derived from taxation proper, *i.e.*, under the heads in column 5 of the Annual Statement Form II, in each municipality, station, and union in 1899-1900 and in each of the four preceding years :

Year.	Names of municipalities.														
	Silchar.	Sylhet.	Dhubri.	Goalpara.	Gauhati.	Barpeta.	Tezpur.	Nowgong.	Dibrugarh.	Sibsagar.	Shillong.	Habiganj.	Jorhat.	Golaghat.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1895-96	9,935	26,837	3,532	4,070	18,872	6,838	4,072	2,304	10,553	2,212	15,385	2,686	1,094	1,042	1,00,153
1896-97	9,057	20,666	3,407	3,641	17,898	7,457	3,974	3,334	9,754	2,165	16,145	2,026	1,048	981	1,01,554
1897-98	8,543	16,780	3,677	2,852	16,945	6,591	3,563	3,425	9,834	3,387	10,086	2,078	1,325	900	90,187
1898-99	12,111	17,544	3,586	3,307	20,422	5,812	4,562	3,393	13,306	3,182	15,257	3,244	1,258	879	1,07,853
1899-1900	9,747	16,475	2,927	3,004	24,756	5,835	4,880	2,495	14,172	3,155	17,612	2,777	1,419	1,481	1,11,635
Increase since 1895-96 ...	...	...	...	645	5,884	...	707	191	3,619	943	2,227	91	325	439	11,482
Decrease since 1895-96 ...	188	10,362	605	...	...	1,003	...	...	...	...	...	...	...	...	...
Percentage of increase ...	...	...	...	15·85	31·18	...	17·36	8·29	34·29	42·63	14·48	3·42	29·70	42·13	11·46
Percentage of decrease ...	1·89	38·61	17·13	...	...	14·67	...	...	...	...	...	...	...	...	...

The total increase, as compared with 1898-99, was Rs. 3,772. In the following municipalities, station, and union the receipts were less than in the preceding year :— Silchar, Sylhet, Dhubri, Nowgong, Sibsagar, and Habiganj. The only considerable increases of taxation were in Gauhati and Shillong.

12. The following statement shows the difference between the receipts of the years 1898-99 and 1899-1900 under each head separately :

Heads of revenue.	Total receipts, 1899-1900.	Comparison with 1898-99.		
		Increase.	Decrease.	Percentage of variation.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1. Municipal rates and taxes—				
Tax on houses and lands and persons	55,988	3,252	...	6·17
Tax on animals and vehicles	8,729	838	...	10·62
Tolls on roads and ferries	16,519	...	1,796	9·80
Water-rate	15,038	2,297	...	18·02
Conservancy (including scavenging and latrine rates) ...	15,362	...	819	5·06
2. Realisations under special Acts	18,346	...	2,068	10·13
3. Revenue derived from municipal property and powers apart from taxation.	46,397	4,319	...	10·26
4. Grants and contributions (for general and special purposes)	58,527	9,489	...	19·35
5. Miscellaneous	4,709	936	...	24·81
6. Extraordinary and debt—				
Advances	31,886	30,380	...	20·17
Deposits	75	20	...	36·36
Total	2,71,576	51,531	4,683	...
Net increase or decrease	...	46,848	...	20·85

13. *Tax on houses and lands and on persons.*—The revenue derived from this source increased by 6·17 per cent. It decreased in five places, the largest falling off being in the municipalities of Silchar and Sylhet. In Silchar the diminution in receipts was attributed to reduction last year of a heavy outstanding balance of Rs. 1,600, while the Sylhet Municipality explains that the reduction of about Rs. 400 in the receipts from this tax was due to a decrease in the population caused by malarial fever. This explanation seems hardly sufficient. The following municipalities, union and station considerably increased their incomes under this head :—Dhubri (Rs. 903), Goalpara (Rs. 502), Gauhati (Rs. 1,153), Golaghat (Rs. 618), Dibrugarh (Rs. 562), and Shillong (Rs. 1,247).

14. *Tax on animals and vehicles.*—The revenue under this head rose from Rs. 7,890 to Rs. 8,728. The most noticeable increases were in Gauhati (Rs. 540) and Tezpur (Rs. 371).

15. *Tolls on roads and ferries.*—There are no tolls on roads in the province. The income from ferries fell from Rs. 18,315 to Rs. 16,519. No clear explanation has been given of the decline in revenue from this source in Silchar (Rs. 858) and Tezpur (Rs. 308). The decline in Sylhet (Rs. 976) was due partly to delay in collecting the revenue. It has, however, been recovered since the close of the year. Competition raised the revenue under this head in Gauhati by Rs. 400.

16. *Water rate.*—Water rate is levied only in the municipality of Gauhati and the station of Shillong. The aggregate amount of the tax rose from Rs. 12,741 to Rs. 15,038, an increase of 18·02 per cent. In Gauhati, the increase was Rs. 1,626 and in Shillong Rs. 671. The increase in the former municipality is accounted for by the assessment of all the new holdings in the town to water rate and to the increase in the valuation of holdings improved during the year. In Shillong, a number of rate-payers began to pay water rate during the year on the conclusion of the term for which they had paid advances.

17. *Conservancy, including scavenging and latrine rates.*—As Act V of 1876 does not provide for a latrine tax, the amount realised by the municipalities of Dhubri and Nowgong as payment for cleaning private latrines has been entered as revenue conservancy receipts (other than taxes and rates), and not under this head, as was done last year. There was a general increase in the revenue derived from conservancy (including scavenging and latrine rates). In Gauhati (Rs. 615), it was due to the assessment of new holdings and an increase in the number of private latrines. The increase in Dibrugarh (Rs. 440) was apparently the result of an increase in miscellaneous conservancy receipts, as there was a falling off of Rs. 322 in latrine rates.

18. *Realisations under special Acts.*—The only revenue under this head was that derived from pounds. It fell from Rs. 20,414 in 1898-99 to Rs. 18,346 in the year under report.

19. *Revenue derived from municipal property and powers apart from taxation.*—Under this head are comprised the various sources of revenue shown in column 7 of Annual Statement II of the appendix, such as fees for markets and slaughter-houses, fines under Municipal and other Acts, etc. The total revenue amounted to Rs. 46,397, as compared with Rs. 42,077 in the preceding year. Of the increase, Rs. 3,262 represents the revenue derived in Dhubri and Nowgong as payment for cleansing private latrines, receipts which were wrongly credited in the previous year as municipal rates and taxes.

20. *Grants and contributions for general and special purposes.*—Grants made to municipalities from Provincial and Local Funds amounted to Rs. 58,527, against Rs. 49,038 in 1898-99. Of the difference, Rs. 9,299 represents the amount drawn during the year of a special grant of Rs. 13,950 made to the Shillong Station Committee for general purposes.

21. *Miscellaneous.*—The total receipts under this head amounted to Rs. 4,709, against Rs. 3,773 in the year before.

EXPENDITURE.

22. The total expenditure in the municipalities, stations, and unions of the province rose from Rs. 2,35,867 in 1898-99 to Rs. 2,69,379 in the year under report and the

closing balance from Rs. 50,422 to Rs. 52,618. The figures for the various municipal bodies are shown in the following table:

—	Total expenditure, 1898-99.	Total expenditure, 1899-1900.	Balance, 1898-99.	Balance, 1899-1900.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Silchar	21,205	21,044	4,770	4,284
Sylhet	27,501	23,925	8,516	2,362
Dhubri	10,166	10,838	7,004	7,790
Goalpara	5,375	5,536	5	8·0
Gauhati	45,686	57,125	3,716	6,781
Barpeta	10,771	8,557	12,694	14,224
Tezpur	16,950	18,423	993	·792
Nowgong	11,648	9,729	478	1,814
Dibrugarh	34,200	35,821	5	128
Sibsagar	11,859	12,079	299	313
Shillong	24,746	48,131	655	1,215
Habiganj	4,386	5,379	4,726	4,751
Jorhat	5,342	7,580	5,039	3,969
Golaghat	6,032	5,212	1,522	3,383
Total	2,35,867	2,69,379	50,422	52,618

23. The following table distributes the expenditure for 1899-1900 under its main heads, and compares the totals with those of the preceding year:

Heads of expenditure.	Total expenditure for 1899-1900.	Comparison with 1898-99.		
		Increa e.	Decrease.	Percentage of variation.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1. General Administration—				
(a) Office establishment, etc.	8,478	231	...	2·80
(b) Collection of taxes, etc.	8,252	...	47	0·57
(c) ,, of tolls	904	...	197	17·89
(d) Survey of land	4	...	4	44·44
(e) Refunds	183	16	...	9·58
2. Public safety—				
(a) Fire establishment, etc.	693	687	...	11,450·00
(b) Lighting	8,153	805	...	10·96
(c) Police	1,528	...	210	12·09
(d) Rewards for destruction of wild animals and snakes ...	112	36	...	47·37
3. Public health and convenience—				
(a) Water-supply	28,026	6,882	...	32·55
(b) Drainage	8,004	...	2,415	23·18
(c) Conservancy (including road cleaning and watering) and latrines	82,702	10,554	...	14·63
(d) Hospitals and dispensaries	8,482	65	...	0·77
(e) Vaccination	917	...	16	1·71
(f) Markets and slaughter-houses	6,963	...	586	7·76
(g) Pounds	4,331	557	...	14·76
(h) Dâk bungalows and serais	275	...	23	7·72
(i) Arboriculture, etc.	355	...	89	29·12
(j) Registration of births and deaths	329	196	...	146·27
(k) Public Works—				
(i) Establishment	7,457	168	...	2·30
(ii) Buildings	5,420	...	1,420	20·76
(iii) Roads	53,985	3,166	...	6·23
(iv) Stores	479	...	406	45·93
4. Public Instruction	7,912	519	...	7·02
5. Contributions for general purposes	641	83	...	14·87
6. Miscellaneous	7,110	1,179	...	19·88
7. Extraordinary and Debt—				
(a) Advances	17,684	13,781	...	352·97
Total	2,69,379	38,925	5,413	...
Net increase	...	33,512	...	14·20

24. *General Administration.*—The expenditure under this head was practically the same as in 1898-99, and amounted to 6·61 per cent. of the total expenditure in the province.

25. *Public lighting.*—The outlay rose from Rs. 7,347 to Rs. 8,152. A large expenditure was incurred in Silchar in repairing the injuries caused by a hailstorm and in improving the lighting of the town.

26. *Water-supply.*—The expenditure on capital outlay rose from Rs. 7,368 to Rs. 13,871 on account of the purchase of a new pontoon and pulsometer by the Gauhati Municipality.

27. *Conservancy.*—The total expenditure on conservancy rose from Rs. 72,148 to Rs. 82,703. The Shillong Station Committee purchased 12 iron Horbury's latrines and two carts, and the conservancy arrangements of this town are now reported to be adequate.

28. *Vaccination.*—The expenditure was slightly less than in 1898-99. The number of vaccinations performed was 2,901, of which 2,806, or 96·73 per cent., were reported to have been successful.

29. *Public works.*—The following table compares the expenditure on public works under the several sub-heads during the past two years :

Year.	Establishment.	Buildings.	Roads.	Stores.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1898-99	7,289	6,840	50,819	884	65,833
1899-1900	7,457	5,420	53,985	479	67,341
Increase (+)...	+168	— 1,420	+ 3,166	—405	+ 1,508
Decrease (—)					

30. *Public Instruction.*—Expenditure under this head increased from Rs. 7,393 to Rs. 7,912. The outlay on primary education was Rs. 6,603, against Rs. 5,792 in the previous year.

31. *General remarks.*—Generally speaking, municipal administration has been satisfactory. By the action of the Silchar Municipality a filthy tank in the town has been converted into a useful source of water-supply. This municipality has also improved the lighting of the town and purchased a fire engine. The inhabitants of Barpeta continue to object to vaccination. Since the earthquake this municipality has had much to contend with on account of the destruction of property by annually-recurring floods. Slight outbreaks of cholera in Sylhet, Dhubri, and Habiganj were checked by the timely measures taken by the municipal bodies concerned. It is reported that *kalá-ázár* has practically disappeared from Nowgong town.

The Chief Commissioner is glad to notice that the Chairman of the Dibrugarh Municipality repeats the commendation bestowed on the Vice-Chairman, Srijut Radha Nath Changkakati, last year.

I have the honour to be,

SIR,

Your most obedient Servant,

L. J. KERSHAW,

Offg. Secretary to the Chief Commissioner of Assam.

APPENDIX A.

Statement showing the Mode of Assessment in vogue in each Municipality in the Province, the Rate at which the Tax on Holdings or on Persons is levied, and the Result of any Revision of Assessment made during the year 1899-1900.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	Rate at which the assessment is made.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. a. p.	Rs. a. p.	
1	Silchar	Tax on holdings ...	7½ per. cent., and in a few cases 6¼ per cent., on annual value of holdings.	...	...	Assessment is made by a committee of three or more Commissioners.
2	Sylhet	Tax on persons ... ... Latrine rate.	¾ per cent. per annum on the annual income of assessee. Rate on the annual value of holdings, *viz.*, Re. 1 to Rs. 12 at 15 per cent. Rs. 13 to Rs. 100 at 5 per cent. Rs. 101 to Rs. 300 at 4 per cent. Rs. 301 and upwards at 3 per cent.	...	...	Assessment is made by the Commissioners by appointing an assessor.
3	Dhubri	Tax on holdings ... Latrine rate.	6¼ per cent. on annual value of holdings...	1,719 13 0	...	Assessment is made by a special sub-committee of Commissioners. The lists were revised and the tax enhanced.
4	Goalpara	Tax on persons ...	According to circumstances. Rate not fixed by bye-laws.	*167 4 9	...	Ward Commissioners revised the assessment lists, which were finally approved by the Commissioners at a general meeting.
5	Gauhati	Tax on holdings ... Latrine and water rate.	7½ per cent. on annual value of holdings. Railway buildings at 5 per cent. on annual value.	809 0 6	...	Partial revision of assessment made by an assessor, who is paid at the rate of 3 per cent. on demand of house-tax.
6	Barpeta	Tax on holdings ... Latrine rate.	5½ per cent. on annual value of holdings ...	...	101 9 11	Assessment is made by a sub-committee of three Commissioners appointed by the Commissioners in a meeting.

* Under head "House-tax" in comparison with initial demand for the past two years.

APPENDIX A—*continued.*

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	Rate at which the assessment is made.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. a. p.	Rs. a. p.	
7	Tezpur	Tax on holdings	5 per cent. on annual value of holdings ...	...	...	The assessment was made by a sub-committee of three of the Commissioners, and the present rate was fixed during the year 1898-99.
8	Nowgong	Tax on persons ... ... Latrine rate.	$\frac{7}{16}$ per cent. on income	...	...	Assessment was made by the Commissioners.
9	Dibrugarh	Tax on holdings ... ... Latrine rate.	5 per cent. on annual value of holdings ...	94 13 4	322 10 8	The list of tax-payers was revised. Assessment was made by the Commissioners in special committees. Increase on tax on holdings and decrease on latrine rates.
10	Sibsagar (Station)	Tax on holdings	4 per 100 square feet of sites of shops and 4 per cent. on annual rental of other buildings.	137 9 0	...	Assessment was made by the Commissioners.
11	Shillong (Station)	Ditto ... ... Latrine and water rate.	7½ per cent. on annual value of holdings...	1,246 11 4	...	The list of holdings was revised in 1899-1900. Assessments were made by Ward Commissioners and approved by the Station Committee.
12	Habiganj (Union)	Tax on persons	3¾ per cent. on income of assessees and tax on land and houses according to circumstances. Rate not fixed by bye-laws.	86 3 6	...	The Union *panchayat* assessed persons and holdings. Some of the members consulted the Magistrate before the *panchayat* submitted the assessment list.
13	Jorhat (Union)	Ditto	According to circumstances. Rate not fixed.	102 10 0	...	Assessment was made by the Union Committee.
14	Golaghat (Union)	Ditto and Government buildings.	Rs. 0-15-3 per house	98 13 0	...	The lists were prepared by the *panchayat* and revised by the Magistrate.

STATEMENTS.

FORM I.

Statement showing the Constitution of the Municipalities in the Province of Assam during the year ending the 31st March 1900.

1	2	3	4	5	6							
Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
Cachar	1	Silchar	Act V (B.C.) of 1876 ...	6,367	2	6	12	20	7	13	4	16
Sylhet	2	Sylhet	Act III (B.C.) of 1884, as amended by Act IV (B.C.) of 1894.	14,027	...	5	10	15	3	12	1	14
Ditto	3	Habiganj (Union) ...	Act V (B.C.) of 1876 ...	4,161	1	5	...	6	3	3	...	6
Goalpara	4	Dhubri	Ditto ditto ...	4,825	2	...	7	9	5	4	2	7
Ditto	5	Goalpara	Ditto ditto ...	5,440	1	...	8	9	3	6	...	9
Kamrup	6	Gauhati	Act III (B.C.) of 1884, as amended by Acts IV and VI (B.C.) of 1894.	8,283	2	3	5	10	2	8	4	6
Ditto	7	Barpeta	Act V (B.C.) of 1876 ...	9,342	1	7	...	8	1	7	...	8
Darrang	8	Tezpur	Ditto ditto ...	4,011	2	8	...	10	6	4	2	8
Nowgong	9	Nowgong	Ditto ditto ...	5,560	2	9	...	11	4	7	2	9
Sibsagar	10	Sibsagar (Station) ...	Ditto ditto ...	5,249	2	5	...	7	2	5	2	5
Ditto	11	Jorhat (Union)	Ditto ditto ...	2,159	1	5	...	6	3	3	1	5
Ditto	12	Golaghat (Union) ...	Ditto ditto ...	2,211	1	5	...	6	1	5	1	5
Lakhimpur	13	Dibrugarh	Act III (B.C.) of 1884, as amended by Act IV (B.C.) of 1894.	8,362	1	4	9	14	5	9	6	8
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	Act V (B.C.) of 1884 ...	4,730	3	6	....	9	6	3	4	5

FORM II.

Statement showing the Income of the Municipalities in the Province of Assam during the year 1899-1900.

1	2	3	4	5													
				Municipal rates and taxes.													
				Octroi.													
Name of district.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloths).	(h) Class VIII (Metals).	(i) Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.
			Rs. a. p.										Rs. a. p.	Rs. a. p.		Rs. a. p.
Cachar	1	Silchar	4,770 6 1*	...	...	...	...	...	...	...	...	...	5,846 12 3	402 12 0	...	3,197 8 0
Sylhet	2	Sylhet ...	8,515 9 10†	...	...	...	...	...	...	...	...	...	1,022 3 0	506 11 9	...	6,281 12 0
Ditto	3	Habiganj (Union)	4,726 8 8‡	...	...	...	...	...	...	...	...	...	136 2 0	...	...	1,148 0 0
Goalpara	4	Dhubri ...	7,004 6 6	...	...	...	...	...	...	...	...	...	2,52. 15 0	405 8 0	...	...
Ditto	5	Goalpara	5 4 3	...	...	...	...	...	...	...	...	...	603 1 6	445 8 0	...	201 0 0
Kamrup	6	Gauhati ...	3,715 12 7	...	...	...	...	...	...	...	...	...	7,2.7 6 11	2,683 0 5	...	1,000 0 0
Ditto	7	Barpeta	12,693 13 1	...	...	...	...	...	...	...	...	...	3,957 5 6	...	...	1,811 4 0
Darrang	8	Tezpur	992 10 11	...	...	...	...	...	...	...	...	...	2,392 4 5	683 6 6	...	1,802 0 0
Nowgong	9	Nowgong ...	477 10 4	...	...	...	...	...	...	...	...	...	922 14 0	73 3 9	...	...
Sibsagar	10	Sibsagar (Station)	299 3 4	...	...	...	...	...	...	...	...	...	2,723 5 9	264 0 0	...	167 8 0
Ditto	11	Jorhat (Union)	5,030 1 3	...	...	...	...	...	...	...	...	...	155 4 9	...	...	...
Ditto	12	Golaghat (Union)	1,522 0 5	...	...	...	...	...	...	...	...	...	236 12 0	...	...	...
Lakhimpur ...	13	Dibrugarh ...	4 8 9	...	...	...	...	...	...	...	...	...	6,161 9 4	2,093 13 0	...	610 0 0
Khasi and Jaintia Hills ...	14	Shillong (Station)	654 12 8	...		...	...	...	...	...	...	...	8,794 8 1	415 10 6	...	...
		Total	50,421 12 8	...	...	...	...	...	...	...	...	...	42,481 7 0	8,728 9 11	...	16,519 0 0

Name of Municipality.	5—*contd.*						6				
	Municipal rates and taxes—*contd.*						Realisations under Special Acts.				
	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rate).	Other taxes to be specified in detail, *e.g.*, servant's tax, pilgrim's tax, etc., in as many columns as may be necessary.		Total.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources to be specified in detail in as many columns as may be necessary.	Total.
				Tax on persons.							
	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.				Rs. a. p.
Silchar	.....	...	.....	.....	... ...	9,747 0 3	682 0 0	...	.....	.....	682 0 0
Sylhet	.....	...	2,808 6 6	5,725 11 0	... ...	16,474 12 3	994 15 0	...	.....	.....	994 15 0
Habiganj (Union)	.....	...	.....	1,493 4 3	... ...	2,777 6 3	1,233 14 0	...	.....	.....	1,235 14 0
Dhubri	.....	...	.....	.....	... ...	2,927 7 0	444 13 6	...	.....	.....	444 13 6
Goalpara	.....	...	.....	2,654 3 9	... ...	3,903 13 3	461 1 0	...	.....	.....	461 1 0
Gauhati	9,942 12 4	...	3,873 2 9	.....	... ...	24,750 6 5	3,558 9 0	...	.....	.....	3,558 9 0
Barpeta	.....	...	66 3 3	.....	... ...	5,834 12 9	848 4 0	...	.....	.....	848 4 0
Tezpur	.....	...	.....	.....	... ...	4,8 10 11	2,274 10 6	...	.....	.....	2,274 10 6
Nowgong	.....	...	.....	1,135 12 0§	... ...	3,494 13 9	1,931 8 0	...	.....	.....	1,941 8 0
Sibsagar (Station)	.....	...	.....	.....	... ...	3,154 13 0	1,208 13 0	...	.....	.....	1,298 13 0
Jorhat (Union)	.....	...	.....	1,253 8 0	... ...	1,418 12 0	1,411 7 0	...	.....	.....	1,411 7 0
Golaghat (Union)	.....	...	.....	1,243 14 0	... ...	1,481 10 0	1,710 7 0	...	.....	.....	1,710 7 0
Dibrugarh	.....	...	5,305 14 4	.....	... ...	14,172 4 8	1,229 15 0	...	.....	.....	1,229 15 0
Shillong (Station)	5,095 4 1	...	3,307 0 0	.....	... ...	17,612 0 8	251 10 0	...	.....	.....	251 10 0
Total	15,038 0 5	...	15,361 10 10	13,500 5 0	... ...	1,21,635 1 2	18,345 15 0	...	.....	.....	18,345 15 0

* Excluding Rs. 100 imprest, *vide* Comptroller, Assam's No. 1650—15876T., dated the 15th February 1900.
† " " 20 for permanent advance.
‡ Excluding Rs. 15 for permanent advance.
§ Includes Rs. 19-14₂ distress warrant fee.

FORM II --*continued.*

Name of Municipality.	7 — Revenue derived from municipal property and powers apart from taxation.														
	Rents of lands, houses, dak bungalows, serais, etc.	Sale proceeds of lands and produce of lands.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees to be specified in as many columns as may be necessary.			Fines under Municipal and other Acts.	Interest on Investments.			Premium on loans.	Total.
								Processions.	Royalty on stones.	Sundries.		For general purposes.	For educational purposes.	For medical purposes.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.					Rs. a. p.
Silchar	21 0 0	20 1 9	1,620 0 0	.....	...	3,869 3 3	...	...	...	...	161 8 0	...	...	...	...	5,641 13 0
Sylhet	48 10 0	.....	.....	.....	...	.....	...	...	...	...	141 1 6	...	...	...	...	189 11 6
Habiganj (Union)	.....	.....	.....	.....	...	71 8 0	...	...	...	...	36 1 0	...	...	...	...	109 9 0
Dhubri	.....	72 10 0	2,218 4 0	.....	...	4,168 3 0	...	...	...	51 4 0	66 12 0	...	...	...	...	6,657 1 0
Goalpara	.....	.....	811 15 0	.....	...	.....	...	...	...	...	112 15 0	...	...	...	...	924 14 0
Gauhati	15 15 0	400 13 0	.....	.....	...	6,233 1 0	...	40 8 0	...	...	458 3 0	...	...	...	...	7,145 8 0
Barpeta	142 4 6	49 0 0	19 0 0	16 15 6	...	451 13 0	...	...	...	...	87 12 0	...	...	...	...	774 13 6
Tezpur	.....	208 8 0	2,290 11 0	15 6 0	...	2,944 5 3	...	...	...	41 10 6	80 9 0	...	...	...	...	5,581 1 9
Nowgong	.....	22 9 6	979 13 6	21 6 0	...	304 0 0	...	...	...	145 4 3	96 0 0	...	...	...	...	1,629 1 3
Sibsagar (Station)	.....	62 0 0	368 4 0	260 4 0	...	600 0 0	...	...	...	...	177 13 9	...	...	...	...	1,558 5 9
Jorhat (Union)	.....	.....	.....	217 0 0	...	1,028 8 0	...	14 0 0	...	...	85 0 0	...	...	...	...	1,344 8 0
Golaghat (Union)	.....	7 7 0	.....	43 8 0	...	1,110 0 0	...	...	...	36 0 4	32 2 0	...	...	...	...	1,829 1 4
Dibrugarh	6,584 13 0	.....	.....	34 14 0	...	4,500 0 0	...	14 5 0	...	...	507 2 0	...	...	...	...	11,701 2 0
Shillong (Station)	630 2 0	8 8 0	.....	.....	...	540 9 0	...	67 8 0	...	...	10 12 0	...	...	...	...	1,257 7 0
Total	7,422 12 6	851 9 9	8,387 15 6	609 5 6	...	25,561 2 6	...	136 5 0	...	274 3 1	2,053 11 3	...	...	...	...	46,397 1 1

Name of Municipality.	8 — Grants and contributions for general and special purposes.										9 — Miscellaneous.		
	From Government.			From Local Funds.			From other sources.			Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.				
	Rs. a. p.			Rs. a. p.		Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Silchar	3,617 7 4	.....	.....	.....	.....	400 0 0	.....	.....	.....	4,017 7 4	73 11 9	341 13 1	415 8 10
Sylhet	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	111 14 10	111 14 10
Habiganj (Union)	.....	.....	.....	1,000 0 0	.....	.....	.....	.....	.....	1,000 0 0	245 1 6	37 15 0	283 0 6
Dhubri	1,500 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,500 0 0	.....	95 1 0	95 1 0
Goalpara	1,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,000 0 0	.....	47 10 11	47 10 11
Gauhati	.....	.....	.....	10,000 0 0	.....	.....	.....	.....	.....	10,000 0 0	208 4 0	411 4 3	619 8 3
Barpeta	2,500 0 0	.....	.....	.....	.....	.....	.....	.....	.....	2,500 0 0	.....	129 13 0	129 13 0
Tezpur	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0	486 13 6	.....	486 13 6
Nowgong	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0	.....	.....	.....
Sibsagar (Station)	5,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	5,000 0 0	.....	1,074 0 0	1,074 0 0
Jorhat (Union)	2,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	2,000 0 0	.....	260 8 0	260 8 0
Golaghat (Union)	1,500 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,500 0 0	537 4 8	.....	537 4 8
Dibrugarh	8,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	8,000 0 0	426 3 0	.....	426 3 0
Shillong (Station)	12,010 0 0	.....	.....	.....	.....	.....	.....	.....	.....	12,010 0 0	75 0 0	144 1 3	219 1 3
Total	47,127 7 4	.....	.....	11,000 0 0	.....	400 0 0	.....	.....	.....	58,527 7 4	2,052 6 5	2,657 1 4	4,709 7 9

FORM II—*concluded.*

Name of Municipality.	10						11	12	13	14
	Sale proceeds of Government securities and drawals from Savings Bank.	Extraordinary and debt.					Total income of year, excluding the opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
		Loans.		Realisations of sinking fund for repayment of loans.	Advances.					
		From Government.	Raised in the market from private individuals.		Permanent.	Others.	Deposit.	Total.		
		Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Silchar	...	.....	...	...	...	.....	.....	.....	20,556 13 5	25,327 3 6	1 8 6	3 15 8
Sylhet	...	.....	...	...	...	.....	.....	.....	17,771 5 7	26,286 15 5	1 2 9	2 4 3
Habiganj (Union)	...	.....	...	...	...	.....	.....	.....	5,403 13 9	10,130 6 5	0 10 8	1 4 9
Dhubri	...	.....	...	...	...	.....	.....	.....	11,624 6 6	18,628 13 0	1 1 4	3 13 9
Goalpara	...	.....	...	...	...	.....	.....	.....	6,341 7 2	6,346 11 5	0 13 10	1 2 8
Gauhati	...	13,560 0 0	...	...	...	547 8 0	.....	14,107 8 0	60,190 7 8	63,906 4 8	2 15 10	7 4 8
Barpeta	...	.....	...	...	...	.....	.....	.....	10,687 11 3	22,781 8 4	0 10 0	1 1 3
Tezpur	...	.....	...	...	...	.....	.....	.....	18,722 4 8	19,214 15 7	1 3 6	4 8 8
Nowgong	...	.....	...	...	...	.....	.....	.....	11,065 7 9	11,543 1 4	0 7 2	1 15 10
Sibsagar (Station)	...	.....	...	...	...	8 0 0	.....	8 0 0	12,098 15 9	12,393 3 1	0 9 6	2 4 10
Jorhat (Union)	...	.....	...	...	...	.....	75 0 0	75 0 0	6,510 3 0	11,549 4 3	0 10 6	5 9 4
Golaghat (Union)	...	.....	...	...	...	15 0 0	.....	15 0 0	7,072 7 0	8,594 7 5	0 10 9	3 14 2
Dibrugarh	...	.....	...	...	...	414 8 0	.....	414 8 0	35,944 0 8	35,948 9 5	1 11 1	4 4 9
Shillong (Station)	...	16,818 14 10	...	...	...	521 13 3	.....	17,340 12 1	48,591 5 0*	49,346 1 8	3 11 7	6 11 10
Total	...	30,378 14 10	...	...	...	1,506 13 3	75 0 0	31,960 12 1	2,71,575 12 5	3,21,997 9 1	1 5 0	3 3 3

* Actual treasury transactions ... ... Rs. a. p. 22,362 6 2
Adjustment in connection with the working off of Government loan ... 10,498 11 11
Adjustment in connection with the debt to Public Works Department ... 6,370 2 11
Special grants from Provincial 9,510 0 0
Total 48,691 5 0

FORM III.

Statement showing the Expenditure of the Municipalities in the Province of Assam during the yaar 1899-1900.

1	2	3	4							5				
			General administration and collection charges.							Public safety.				
Name of district.	Serial No. of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrate's establishment, etc.).	Collection of taxes, including bonded warehouses (establishment, purchases of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oils, repairs, etc.).	Police (establishment, purchase of clothing, latrines, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	672 4 3	289 14 0	...	...	...	...	962 2 3	647 8 0	1,663 12 0	...	...	2,311 4 0
Sylhet	2	Sylhet	1,219 11 11	1,279 0 7	...	...	...	...	2,498 12 6	27 2 0	1,109 6 3	...	34 9 0	1,171 1 3
Ditto	3	Habiganj (Union)	36 0 0	536 1 6	...	...	...	...	572 1 6	...	...	762 3 6	8 12 0	770 15 6
Goalpara	4	Dhubri	330 0 0	99 11 6	...	...	...	...	429 11 6	...	556 9 0	...	9 10 0	565 3 0
Ditto	5	Goalpara	383 0 0	329 5 0	...	...	...	...	712 5 0	...	...	...	0 6 0	0 6 0
Kamrup	6	Gauhati	1,273 2 9	1,232 1 3	...	...	22 12 6	...	2,528 0 6	...	1,031 15 4	...	0 8 0	1,032 7 4
Ditto	7	Barpeta	432 0 0	414 8 0	...	...	...	...	846 8 0	...	...	...	17 14 0	17 14 0
Darrang	8	Tezpur	296 14 6	383 7 3	903 11 6	...	1 5 0	...	1,585 6 3	...	961 15 0	...	...	961 15 0
Nowgong	9	Nowgong	624 0 0	452 7 3	...	4 6 0	...	...	1,080 13 3	18 4 0	195 8 6	10 7 0	10 0 0	234 3 6
Sibsagar	10	Sibsagar (Station)	531 13 6	78 4 0	...	...	25 0 0	...	635 1 6	...	319 15 3	...	14 2 0	334 1 3
Ditto	11	Jorhat (Union)	299 0 0	326 2 5	...	...	...	...	625 2 5	...	...	382 15 6	...	382 15 6
Ditto	12	Golaghat (Union)	318 1 1	215 4 7	...	...	23 6 0	...	556 11 8	...	...	372 0 0	...	372 0 0
Lakhimpur	13	Dibrugarh	1,602 0 0	894 6 8	...	...	83 0 0	...	2,579 6 8	...	1,511 15 3	...	...	1,511 15 3
Khasi and Jaintia Hills...	14	Shillong (Station)	460 0 0	1,721 4 1	...	...	27 5 7	...	2,208 9 8	...	801 11 9	...	16 12 6	818 8 3
		Total	8,478 0 0	8,251 14 1	903 11 6	4 6 0	182 13 1	...	17,820 12 8	692 14 0	8,152 12 4	1,527 10 0	112 9 6	10,485 13 10

FORM III—*continued.*

Name of district.	Serial No. of Municipality.	Name of Municipality.	Public health and convenience.												Public works.				
			Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Establishment.	Buildings.	Roads.	Stores.	Total.
			Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.													
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	44 0 0	...	44 9 0	391 14 10	5,653 12 3	1,250 0 0	60 0 0	1,040 0 0	241 9 6	...	145 7 0	60 0 0	566 0 0	1,049 4 0	6,281 12 0	...	16,828 4 7
Sylhet	2	Sylhet	2,638 5 4	...	935 14 9	...	7,314 4 11	2,180 0 4	125 5 9	...	...	...	...	193 14 3	1,239 1 3	85 10 0	4,448 13 6	...	19,161 6 1
Ditto	3	Habiganj (Union) ...	200 2 10	99 12 0	159 11 0	98 11 0	2,382 5 4	186 0 0	40 0 0	73 8 0	222 8 0	60 0 0	5 8 0	4 8 0	...	50 0 0	222 11 3	...	3,805 5 5
Goalpara	4	Dhubri	...	873 6 0	...	255 15 11	3,409 2 8	460 0 0	...	2,253 5 10	242 2 0	...	...	...	264 0 0	19 13 0	1,554 14 10	...	9,332 12 3
Ditto	5	Goalpara	...	726 9 1	...	211 2 10	1,519 1 10	232 13 9	...	...	189 10 10	15 0 0	...	...	500 7 5	...	934 0 4	...	4,328 14 1
Kamrup	6	Gauhati	8,617 5 1	9,897 14 8	...	79 1 6	15,701 4 9	1,194 0 0	180 0 0	785 6 1	1,254 14 7	138 4 5	...	11 0 0	860 0 0	314 4 0	10,030 13 11	336 6 9	49,400 11 9
Ditto	7	Barpeta	463 3 0	...	...	...	2,613 14 9	300 0 0	...	118 10 0	386 5 6	...	...	...	444 0 0	133 13 11	2,238 11 4	...	6,698 10 6
Darrang	8	Tezpur	...	381 4 3	...	245 1 9	6,696 10 2	80 0 0	...	543 2 7	346 0 3	...	...	...	744 0 0	51 2 3	5,759 10 1	...	14,776 15 4
Nowgong	9	Nowgong	...	194 6 11	1,008 9 1	434 15 6	3,723 3 0	240 0 0	...	129 3 6	471 11 9	9 14 0	...	...	480 0 0	111 10 0	1,301 11 0	...	8,105 4 9
Sibsagar	10	Sibsagar (Station) ...	...	449 15 5	...	199 15 9	3,361 6 10	300 0 0	60 0 0	...	304 15 4	...	...	...	724 0 0	562 10 2	3,592 0 1	48 15 6	9,603 15 1
Ditto	11	Jorhat (Union) ...	476 0 0	75 9 3	...	376 14 0	1,861 5 1	180 0 0	60 0 0	1,049 15 3	251 2 9	35 6 0	...	...	458 0 0	47 6 6	1,147 3 2	6 0 0	6,024 14 0
Ditto	12	Golaghat (Union) ...	8 8 0	177 10 6	...	235 1 0	1,052 9 0	180 0 0	55 7 8	238 10 6	281 10 0	16 4 0	...	...	397 12 0	26 14 0	1,094 12 7	3 14 0	3,769 1 3
Lakhimpur... ...	13	Dibrugarh ...	234 3 6	556 7 3	1,969 0 9	1,356 14 6	12,153 2 0	1,413 13 0	144 0 0	597 8 6	...	...	203 11 9	60 0 0	780 0 0	986 2 9	7,817 14 6	83 5 9	28,356 4 3
Khasi and Jaintia Hills	14	Shillong (Station) ...	1,189 9 6	792 0 0	...	...	15,260 5 10	285 3 10	192 0 0	133 14 6	138 2 0	...	...	...	...	1,981 7 2	7,560 3 1	...	27,532 13 11
		Total	13,871 5 3	14,154 15 4	4,117 12 7	3,885 12 7	82,702 8 5	8,481 14 11	916 13 5	6,963 4 9	4,330 12 6	274 12 5	354 10 9	329 6 3	7,457 4 8	5,420 1 9	53,985 3 8	478 10 0	2,07,725 5 3

FORM III—*continued.*

Name of district.	Serial No. of Municipality.	Name of Municipality.	7				8	9							
			Public instruction.				Contributions.	Miscellaneous.							
								Interest on loans.				Other items (to be specified in as many columns as may be necessary).			
			Schools and colleges.	Contributions.	Libraries, museums, manageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Audit charges.	Other miscellaneous charges.	*Mela.*	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
Cachar	1	Silchar	...	602 3 2	...	602 3 2	90 0 0*	...	...	...	...	135 0 0	114 12 0	...	249 12 0
Sylhet	2	Sylhet	...	684 6 6	200 0 0	884 6 6	...	...	...	...	...	209 0 0	...	...	209 0 0
Ditto	3	Habiganj	...	187 14 0	...	187 14 0	...	...	...	...	...	43 0 0	...	...	43 0 0
Goalpara	4	Dhubri	...	353 15 9	...	359 15 9	...	...	...	...	...	54 0 0	101 10 0	...	155 10 0
Ditto	5	Goalpara	...	407 0 0	...	407 0 0	...	...	...	...	...	35 0 0	52 10 6	...	87 10 6
Kamrup	6	Gauhati	...	1,295 0 0	...	1,295 0 0	...	...	...	...	...	261 0 0	1,935 10 6	...	2,196 10 6
Ditto	7	Barpeta	...	404 0 0	...	404 0 0	200 0 0†	...	...	...	...	31 0 0	359 5 0	...	390 5 0
Darrang	8	Tezpur	...	404 3 0	...	404 3 0	301 1 3	...	...	...	339 8 1	54 0 0	...	...	393 8 1
Nowgong	9	Nowgong	210 8 0	72 0 0	...	282 8 0	...	...	...	...	...	26 0 0	...	...	26 0 0
Sibsagar	10	Sibsagar (Station) ...	423 10 3	180 0 0	...	603 10 3	...	...	...	...	...	92 0 0	761 13 2	...	853 13 2
Ditto	11	Jorhat (Union) ...	...	309 8 9	...	309 8 9	50 0 0	...	...	...	...	58 0 0	...	...	58 0 0
Ditto	12	Golaghat (Union) ...	420 0 0	...	...	420 0 0	...	...	...	...	...	...	79 0 0	...	79 0 0
Lakhimpur	13	Dibrugarh ...	977 11 0	180 0 0	...	1,157 11 0	...	...	...	...	387 13 3	189 0 0	1,638 7 9	...	2,215 5 0
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	...	600 0 0	...	600 0 0	...	...	...	...	...	152 0 0	...	...	152 0 0
		Total	2,031 13 3	5,680 3 2	200 0 0	7,912 0 5	641 1 3	...	...	...	727 5 4	1,339 0 0	5,043 4 11	...	7,109 10 3

* Contribution for Leper Asylum.
† Contribution to Viceroy's Reception Fund.

FORM III—*concluded.*

Name of district.	Serial No. of Municipality.	Name of Municipality.	10								11	12	13
			Extraordinary and debt.										Remarks.
			Investments.				Advances.						
			In securities (other than for sinking fund).	In Savings Bank.	Payments to sinking funds.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.	Closing balance.	Grand total.	
						Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Cachar	1	Silchar	...	...	...	...	...	...	...	...	4,283 9 6	25,327 3 6	
Sylhet	2	Sylhet	...	...	...	...	...	...	...	...	2,362 5 1	26,286 15 5	
Ditto	3	Habiganj (Union) ...	...	...	...	...	...	...	...	...	4,751 2 0	10,130 6 5	
Goalpara	4	Dhubri	...	...	...	...	...	...	...	...	7,790 8 6	18,628 13 0	
Ditto	5	Goalpara	...	...	...	...	...	...	...	...	810 7 10	8,346 11 5	
Kamrup	6	Gauhati	...	...	...	...	...	672 8 0	...	672 8 0	6,780 14 2	63,906 4 3	
Ditto	7	Barpeta	...	...	...	...	...	...	...	...	14,224 2 10	22,781 8 4	
Darrang	8	Tezpur	...	...	...	...	...	...	...	...	791 14 8	19,214 15 7	
Nowgong	9	Nowgong	...	...	...	...	...	...	...	...	1,814 3 10	11,543 1 4	
Sibsagar	10	Sibsagar (Station) ...	...	...	...	...	...	48 0 0	...	48 0 0	314 9 10	12,393 3 1	
Ditto	11	Jorhat (Union) ...	...	...	...	...	...	...	130 0 0	130 0 0	3,968 11 7	11,549 4 3	
Ditto	12	Golaghat (Union) ...	...	...	...	...	...	15 0 0	...	15 0 0	3,382 10 6	8,594 7 5	
Lakhimpur	13	Dibrugarh ...	...	...	...	...	...	...	...	...	127 15 3	35,948 9 5	
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	...	...	...	16,818 14 10	...	...	...	16,818 14 10	1,215 3 0	49,346 1 8*	
		Total	...	...	...	16,818 14 0	...	735 8 0	130 0 0	17,684 6 10	52,618 6 7	3,21,997 9 1	

Nil.

Nil.

Memorandum of Liabilities and claims.

	Rs.
Liabilities—	
Balance of loans	13,560
Less balance of sinking funds	...
Net balance of loans	13,560
Deposits	...
Total	13,560
Claims—	
Advances recoverable	519
Net amount	13,041

Memorandum of investments.

Description of securities.	Nominal accounts.
Nil.	*Nil.*

*Actual treasury transactions ... ... Rs. a. p. 22,012 14 5
Adjustment in connection with the working off of Government loan 10,498 11 11
" debt to the Public Works Department ... 6,320 2 11
Special grants from Provincial 9,299 1 5
Total 48,130 14

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ANNUAL MUNICIPAL REPORT

OF THE

PROVINCE OF ASSAM

FOR THE YEAR

1900-1901.

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Municipal Report for 1900-1901.

It is requested that any reply or future reference to this communication may quote its number, distinguishing letters, and date.

No. 107 Mucpl. / 4945 J.

FROM

THE SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Shillong, the 26th November 1901.

SIR,

I AM directed to submit the Municipal Report of the Province of Assam for the year 1900-1901, together with Tabular Statements I, II, and III in the prescribed forms.

Form I.

2. As in the preceding year, there were 3 municipalities under Act III (B.C.) of 1884, 6 under Act V (B.C.) of 1876, 2 stations, and 3 unions in the province. The total municipal population of the province amounted, according to the census of 1901, to 93,970, against 84,727, the corresponding figures of the census of 1891. The results of the census show a marked increase of population in Silchar, Gauhati, Dibrugarh, and Shillong, and decreases in Nowgong and Dhubri.

Part IX, Chapter II, of Act V (B.C.) of 1876, which relates to municipal markets, was extended by a notification to the Silchar Municipality. The Chief Commissioner also sanctioned the imposition by the Commissioners of the Goalpara Municipality, under section 122 of Act V (B.C.) of 1876, of a tax on horses and ponies. A bye-law, framed by the Commissioners of the Municipality of Nowgong, prohibiting the obstruction of thoroughfares, was confirmed.

Elections.

3. General elections were held in the Municipalities of Sylhet, Dhubri, Gauhati, and Dibrugarh. At Sylhet 5 out of the 10 elected Commissioners, at Gauhati 3 out of 6, and at Dibrugarh 6 out of 9 were members of the retiring body. With reference to the elections which took place at Dhubri, the Chairman of the Municipality observes as follows:—" For the first time in the history of the municipality the elections have been contested, and 76 per cent. of the persons qualified have voted. I regard this as a very healthy sign of increasing interest in municipal affairs."

Meetings.

4. The total number of meetings held during the year was 106, against 100 in the previous year. Silchar, Sylhet, and Goalpara were the only municipalities which held 12 or more meetings. Tezpur and Dhubri each held 5 meetings only. Dibrugarh has shown a slight improvement, having held 6 meetings, against 2 in the previous year.

ASSESSMENT AND TAXATION.

Incidence of taxation. Forms I and II.

5. The total income derived from taxation by the municipal bodies in this province amounted to Rs. 1,11,228. Assessment was made on holdings in 8 towns and on persons in the remaining 6. The incidence of municipal taxation on holdings and on persons per head of population varied from 5 annas 4 pies to Re. 1-5-11. The average for the whole province amounted to 10 annas 3 pies, against 8 annas 6 pies in 1899-1900. As in previous years, the highest incidence was in Shillong, *viz.*, Re. 1-5-11 including, and Re. 1 excluding, Government buildings.

Revision of assessment.

6. Many of the municipalities revised their assessment lists during the year. The revisions resulted in increases of Rs. 3,042-4 in Sylhet; Rs. 1,293-13-8 in Dibrugarh; Rs. 676-1-3 in Gauhati; and Rs. 266 in Sibsagar, and a decrease of Rs. 181-14-0 in Silchar. The Commissioners of the Silchar Municipality wrongly omitted to assess the Madhurbund Ward, which they had proposed to exclude from the municipal area. This proposal did not receive the Chief Commissioner's sanction during the year.

Demand, collections, remissions, and outstandings on account of taxation.

7. The total demand, current and arrear, amounted to Rs. 1,12,081-15-7, of which Rs. 95,245-2-2, or 84·98 per cent., was realised, as against 88·17 per cent. in the previous year. The realisations were generally unsatisfactory. The percentages of demand realised were specially low in Sibsagar, 73·25; in Dibrugarh, 74·76; and in Sylhet, 78·96. The remissions for the whole province amounted to Rs. 3,990-13, or 3·56 per cent., against Rs. 3,145, or 2·92 per cent., in the previous year. In Sibsagar, out of a total demand of Rs. 4,756, the remissions amounted to Rs. 532, or 11·19 per cent., the highest percentage in the province. No explanation of this has been given, but it is clear that there must have been carelessness either in assessment or in granting remissions in that municipality.

The total outstandings at the close of the year were Rs. 12,846-0-5, against Rs. 9,611 in the previous year. The largest outstanding was in Dibrugarh, Rs. 4,118-9-10. This is very unsatisfactory, and the Chief Commissioner hopes that the Chairman of the Municipality will take vigorous steps to effect a substantial reduction of the arrear. The outstandings in Gauhati, Sylhet, and Shillong were large, amounting to Rs. 2,996-3-9, Rs. 2,131-1-9, and Rs. 1,756-14-4 respectively.

FINANCE.

Income and expenditure. Forms II and III.

8. The total amount available for expenditure during the year was Rs. 2,98,506-14-4, of which Rs. 2,49,548-12 were expended, leaving a balance of Rs. 48,958-2-4 at the close of the year. All the municipalities closed with balances, the highest being in the Barpeta Municipality and the lowest in the Sibsagar Station. The Municipality of Barpeta has for some years past been setting aside a sum of money annually for the purpose of carrying out an efficient drainage scheme, and the total amount now at its credit amounts to Rs. 15,558-6-4. A sum of Rs. 9,237-0-9, almost the whole of the balance at the credit of the Dhubri Municipality, appertains to the market fund. As, however, the money at credit of this fund cannot be utilised for any work other than in connection with the market, the sum referred to has been kept lying idle, while much-needed works of general improvement in the town have been postponed. The question of the amalgamation of the market fund with the general fund was under the consideration of the Chief Commissioner during the year, and this has since been carried out by the extension of Act III (B.C.) of 1884 to the municipality. The working balance of the Sibsagar Station at the end of the year was again unduly low, being Rs. 171 only. The Golaghat Union has been accumulating its balances for improvements in the drainage and water-supply, hence the large closing balance of Rs. 4,188-7 at its credit.

Income. Form II.

9. The receipts of Municipal bodies from all sources amounted to Rs. 2,45,888, against Rs. 2,71,576 in the previous year, thus showing a decrease of Rs. 25,688, which is mainly due to the fact that in 1899-1900 the Municipality of Gauhati obtained from Government a loan of Rs. 13,560 for purchasing a new pontoon and pulsometer for its water-works, and the Station Committee of Shillong received Rs. 6,329 more than in the year under report by way of grant from Government for improving roads and conservancy arrangements. The sum derived from taxation amounted to Rs. 1,11,228, against (corrected) Rs. 1,10,157 in the previous year. There was an increase of Rs. 845 on the previous year's figures in the receipts on account of tax on houses and lands and persons.

Expenditure. Form III.

10. The total expenditure amounted to Rs. 2,49,549, against Rs. 2,69,379 in the previous year. The expenditure on account of office establishment amounted to Rs. 8,332, showing a decrease of Rs. 146 on the figures of the previous year. The charges for the collection of taxes, however, showed an increase of Rs. 172. The total expenditure on roads and conservancy, etc., amounted to Rs. 46,539 and Rs. 76,940, respectively. The expenditure on roads diminished by Rs. 7,446, and on conservancy by Rs. 5,762. The decrease under these heads is chiefly accounted for by the heavy expenditure on earthquake repairs incurred in the previous year in Shillong. The expenditure on account of water-

supply amounted to Rs. 37,321, showing an increase of Rs. 9,295. The Station Committee of Shillong placed Rs. 17,366 at credit of the Executive Engineer for the improvement of its water-supply, and the Jorhat Union devoted a sum of Rs. 1,373 to the same purpose. The total charges on account of drainage amounted to Rs. 7,830, or Rs. 174 less than in the previous year. There was an increase in the expenditure under the subhead Police, amounting to Rs. 868. In Shillong the Station Committee constructed houses for two police outposts at a total cost of Rs. 800. The Habiganj Union for the first time provided lamps for its streets at a cost of Rs. 427-6. The charges on account of public instruction amounted to Rs. 7,806, or Rs. 106 less than in the previous year. In the expenditure under the head Arboriculture, etc., there was a large increase of Rs. 6,383. In Silchar the Municipality acquired a piece of land for a recreation ground, and the Tezpur Municipality purchased two plots of land, and laid them out as public gardens.

Gauhati is the only Municipality which now owes a debt to Government. It amounted on the last day of the year under report to Rs. 12,883.

General. 11. Though no scheme of any great importance was carried out, the year was, on the whole, one of steady progress. The reports of the municipalities afford evidence that the Chairmen, Vice-Chairmen, and the Commissioners generally have taken interest in the administration of the municipalities in their charge and devoted the limited funds at their disposal to effect improvements.

It appears from the report of the Chairman of the Dibrugarh Municipality that the outstanding demands of the municipality are heavy, and include irrecoverable arrears which have been allowed to accumulate, and that works have been undertaken without estimates having been previously framed. Mr. Cotton anticipates that the report of this municipality for the current year will show considerable improvement in its management.

I have the honour to be,

SIR,

Your most obedient Servant,

F. J. MONAHAN,

Secretary to the Chief Commissioner of Assam.

STATEMENTS.

INDEX OF STATEMENTS.

IMPERIAL.

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PROVINCIAL.

[Not printed.]

[Paragraphs 2 and 5 of Report.]

FORM I.

Statement showing the Constitution of the Municipalities in the Province of Assam during the year ending the 31st March 1901.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of committee.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cachar ...	1	Silchar ...	Act V (B.C.) of 1876	8,231	2	6	12	20	6	14	4	16
Sylhet ...	2	Sylhet ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	13,899	...	5	10	15	3	12	1	14
Ditto ...	3	Habiganj (Union).	Act V (B.C.) of 1876	5,236	1	5	...	6	3	3	...	6
Goalpara ...	4	Dhubri ...	Ditto ...	3,737	2	...	8	10	5	5	2	8
Ditto ...	5	Goalpara ...	Ditto ...	5,271	1	...	8	9	4*	5	...	9
Kamrup ...	6	Gauhati ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	11,676	2	2	6	10	3	7	3	7
Ditto ...	7	Barpeta ...	Act V (B.C.) of 1876	8,748	1	7	...	8	1	7	...	8
Darrang ...	8	Tezpur ...	Ditto ...	4,678	2	8	...	10	5	5	3	7
Nowgong ...	9	Nowgong ...	Ditto ...	4,430	2	9	...	11	4	7	2	9
Sibsagar ...	10	Sibsagar (Station) ...	Ditto ...	5,681	2	7	...	9	2	7	3	6
Ditto ...	11	Jorhat (Union) ...	Ditto ...	2,898	1	5	...	6	2	4	1	5
Ditto ...	12	Golaghat (Union) ...	Ditto ...	2,358	1	5	...	6	1	5	1	5
Lakhimpur ...	13	Dibrugarh ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	10,302	1	4	9	14	5	9	5	9
Khasi and Jaintia Hills.	14	Shillong (Station) ...	Act V (B.C.) of 1876.	6,825	3	7	...	10	6	4	4	6
			Total	93,970	21	70	53	144	50	94	29	115

* Includes 1 pensioner.

[Paragraphs 5, 8 and 9 of Report.]

FORM

Statement showing the Income of the Municipalities

1	2	3	4	Municipal rates			
Name of district.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(*a*) Class I (Articles of food or drink for men or animals).	(*b*) Class II (animals for slaughter).	(*c*) Class III (Fuel, lighting, and washing).	(*d*) Class IV (Building materials).
			Rs. a. p.				
Cachar	1	Silchar	4,283 9 6‖	...	...	...	...
Sylhet	2	Sylhet	2,362 5 1*	...	...	...	...
	3	Habiganj (Union)	4,751 2 0	...	...	...	...
Goalpara	4	Dhubri	7,790 8 6	...	...	...	...
	5	Goalpara	810 7 10	...	...	...	...
Kamrup	6	Gauhati	6,780 14 2	...	...	...	...
	7	Barpeta	14,224 2 10	...	...	...	...
Darrang	8	Tezpur	791 14 8†	...	...	...	...
Nowgong	9	Nowgong	1,814 3 10	...	...	...	...
Sibsagar ...	10	Sibsagar (Station)	314 9 10	...	...	...	...
	11	Jorhat (Union)	3,968 11 7	...	...	...	...
	12	Golaghat (Union)	3,382 10 6	...	...	...	...
Lakhimpur	13	Dibrugarh	127 15 3	...	...	...	...
Khasi and Jaintia Hills	14	Shillong (Station)	1,215 3 0§	...	...	...	...
		Total	52,618 6 7‡	...	...	...	...
		TOTAL FOR 1899-1900...	**50,421 12 8**	...	...	...	...

* Excludes Rs. 20 on account
† „ „ 50 „ „
‡ Includes Rs. 210-14-7 on account of certain adjustments,
§ Includes Rs. 20-6 on account of
‖ Excludes Rs. 100 „ „

FORM

Serial No. of Municipality.	Name of Municipality.	5—*contd.* Municipal rates and		
		Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
		Rs. a. p.		Rs. a. p.
1	Silchar	.....	...	.....
2	Sylhet	.....	...	3,437 4 0
3	Habiganj (Union)	.....	...	.....
4	Dhubri	.....	...	.....
5	Goalpara	.....	...	.....
6	Gauhati	9,942 8 2	...	4,182 9 6
7	Barpeta	.....	...	.....
8	Tezpur	.....	...	.....
9	Nowgong	.....	...	.....
10	Sibsagar (Station)	.....	...	.....
11	Jorhat (Union)	.....	...	.....
12	Golaghat (Union)	.....	...	.....
13	Dibrugarh	.....	...	5,166 2 1
14	Shillong (Station)	3,912 6 5	...	2,712 0 0
	Total	13,854 14 7	...	15,497 15 7
	TOTAL FOR 1899-1900	**15,038 0 5**	...	**15,361 10 10**

* Includes Rs. 4-7 on accont
† License fee for
‡ Deducting Rs. 1,478 on account of

II.

in the Province of Assam during the year 1900-1901.

5

and taxes.

Octroi.					Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.
(e)	(f)	(g)	(h)	(i)				
Class V (Drugs, gums, and spices).	Class VI (Tobacco).	Class VII (Cloths).	Class VIII (Metals).	Total.				
					Rs. a. p.	Rs. a. p.		Rs. a. p.
...	...	...	...	...	5,664 14 3	411 4 0	...	3,745 0 0
...	...	...	...	...	1,191 3 0	503 6 8	...	6,342 4 0
...	...	...	...	...	132 1 0	...	...	1,230 0 2
...	...	...	...	...	2,595 10 0	419 4 0	...	...
...	...	...	...	...	742 0 0	537 0 0	...	277 8 0
...	...	...	...	...	7,614 2 10	2,503 5 3	...	630 0 0
...	...	...	...	...	3,841 10 4	...	...	1,710 0 0
...	...	...	...	...	2,302 7 6	739 5 4	...	1,671 0 0
...	...	...	...	...	2,005 4 9§	656 6 0	...	...
...	...	...	...	...	2,853 11 5	293 2 0	...	87 8 0
...	...	...	...	...	179 12 0	...	...	...
...	...	...	...	...	239 14 0	...	...	...
...	...	...	...	...	6,099 0 1	2,206 2 0	...	672 0 0
...	...	...	...	...	8,948 13 11	407 5 4	...	...
...	...	...	...	...	44,410 9 1	8,678 8 7	...	16,365 4 2
...	...	...	...	...	42,481 7 0	8,728 9 11	...	16,519 0 0

of permanent advance.
" " which did not pass through the treasury accounts.
distress-warrant fee.
imprest money.

II—*continued.*

6

taxes—*contd.*

Realisations under Special Acts.

Other taxes to be specified in detail, *e.g.*, servant's tax, pilgrim's tax, etc., in as many columns as may be necessary.			Total.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources to be specified in detail in as many columns as may be necessary.	Total.
Tax on persons.								
Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
.....	...	...	9,821 2 3	530 4 0	15 0 0	.....	.....	545 4 0
6,035 10 9	...	...	17,509 12 5	671 5 0	...	.....	.....	671 5 0
1,544 4 6	...	...	2,906 5 8	1,104 4 0	...	.....	.....	1,104 4 0
.....	...	...	3,014 14 0	507 9 0	...	.....	.....	507 9 0
2,573 10 6#	...	...	4,130 2 6	601 3 0	...	.....	.....	601 3 0
.....	...	...	24,872 9 9	3,492 11 6	...	.....	.....	3,492 11 6
.....	...	...	5,551 10 4	981 9 0	...	.....	.....	981 9 0
.....	...	...	4,712 12 10	2,106 12 0	...	.....	.....	2,106 12 0
.....	...	...	2,661 10 9	2,062 7 6	...	.....	.....	2,062 7 6
.....	...	...	3,234 5 5	1,345 12 0	...	.....	.....	1,345 12 0
1,302 0 0	...	...	1,481 12 0	1,273 4 0	...	.....	.....	1,273 4 0
966 15 0	...	...	1,206 13 0	1,505 14 0	...	.....	.....	1,505 14 0
.....	...	...	14,143 4 2	1,063 12 0	...	.....	40 0 0†	1,103 12 0
.....	...	...	15,980 9 8	192 14 0	...	.....	.....	192 14 0
12,422 8 9	...	...	1,11,227 12 9	17,439 9 0	15 0 0	.....	40 0 0	17,494 9 0
13,506 5 0	...	...	1,11,635 1 2‡	18,345 15 0	...	.....	.....	18,345 15 0

of advance collecti on.
burying dead animals.
excess credit for water rate in Shillong, the real receipts from taxation amount to Rs. 1,10,157.

FORM II—

Serial No. of Municipality.	Name of Municipality.	Revenue derived from					
		Rents of lands, houses, serais, dák bungalows, etc.	Sale-proceeds of lands and produce of lands.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1	Silchar	18 0 0	1,243 7 3	1,709 2 0	...	...	3,045 8 0
2	Sylhet	54 † 6	...	...	...	...	...
3	Habiganj (Union)	...	...	...	...	...	...
4	Dhubri	...	43 3 9	2,440 3 3	...	...	2,917 7 9
5	Goalpara	...	...	724 4 0*	...	...	...
6	Gauhati	6 6 0	70 4 0	...	...	...	6,675 0 0
7	Barpeta	90 0 0	3 7 3	69 4 0	64 4 6	...	301 11 0
8	Tezpur	...	32 15 3	2,127 4 0	24 6 6	...	3,061 2 3
9	Nowgong	...	38 10 6	1,277 14 0	30 10 0	...	542 12 0
10	Sibsagar (Station)	...	38 6 0	336 12 0	278 6 0	...	1,205 0 0
11	Jorhat (Union)	...	...	...	235 8 0	...	1,433 8 0
12	Golaghat (Union)	...	18 13 0	...	40 14 0	...	1,466 0 0
13	Dibrugarh	6,299 0 8	...	...	60 15 0	...	3,790 12 0
14	Shillong (Station)	664 3 1	12 8 0	...	...	...	505 0 0
	Total	7,131 11 3	1,501 11 0	8,684 14 3	735 0 0	...	24,943 13 0
	TOTAL FOR 1899-1900 ...	7,422 12 6	851 9 9	8,387 15 6	609 5 6	...	26,661 2 6

* Includes an advance
† Royalty

FORM

8

Serial No. of Municipality.	Name of Municipality.	Grants and contributions for					
		From Government.			From Local Funds.		
		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
		Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.
1	Silchar	2,553 2 7	...	...	...	...	400 0 0
2	Sylhet	...	...	...	...	...	...
3	Habiganj (Union)	...	...	...	1,000 0 0	...	...
4	Dhubri	1,500 0 0	...	...	...	...	...
5	Goalpara	1,000 0 0	...	...	...	...	...
6	Gauhati	...	...	...	10,000 0 0	...	...
7	Barpeta	2,500 0 0	...	...	...	...	...
8	Tezpur	5,000 0 0	...	...	...	...	...
9	Nowgong	5,000 0 0	...	...	...	...	...
10	Sibsagar (Station)	5,000 0 0	...	...	...	...	...
11	Jorhat (Union)	2,000 0 0	...	...	...	...	...
12	Golaghat (Union)	1,500 0 0	...	...	...	...	...
13	Dibrugarh	8,000 0 0	...	...	...	...	...
14	Shillong (Station)	22,500 0 0*	...	...	...	...	...
	Total	55,553 2 7	...	...	11,000 0 0	...	400 0 0
	TOTAL FOR 1899-1900 ...	47,127 7 4	...	...	11,000 0 0	...	400 0 0

* Undrawn balance of the grant of Rs. 13,950
Special grant made in 1900 ...
Annual grant for 1900-1901 ...
Total ... ...

continued.

7

municipal property and powers apart from taxation.

Fees and revenue from tramways.	Other fees to be specified in as many columns as may be necessary.			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.
	Process fees.	Royalty on stones.	Sundries.		For general purposes.	For educational purposes.	For medical purposes.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.					Rs. a. p.
...	...	...	...	48 1 0	...	...	...	...	6,064 2 5
...	...	...	...	277 14 0	...	...	...	...	331 15 6
...	...	...	...	22 12 0	...	...	...	...	22 12 0
...	66 0 0	...	...	72 4 0	...	...	...	...	5,539 2 9
...	...	...	...	159 2 0	...	...	...	...	883 6 0
...	57 12 0	...	...	586 2 0	...	...	...	...	7,395 8 0
...	...	...	...	48 6 0	...	...	...	...	577 0 9
...	...	...	150 14 0	80 8 0	...	...	...	...	5,477 2 0
...	...	...	166 1 6	70 11 0	...	...	...	...	2,126 11 0
...	...	...	...	131 1 0	...	...	...	...	1,989 9 0
...	6 12 0	...	...	69 9 0	...	...	...	...	1,745 5 0
...	...	...	18 0 0	33 13 0	...	...	...	...	1,577 8 0
...	6 6 0	...	...	240 10 0	...	...	...	...	10,397 11 8
...	0 2 2	1 8 0†	...	98 8 0	...	...	...	...	1,281 13 3
...	137 0 2	1 8 0	334 15 6	1,939 5 0	...	...	...	...	45,409 11 2
...	136 5 0	...	274 3 1	2,053 11 3	...	...	...	...	46,397 1 1

payment of Rs. 3-8 only.
on sand.

II—*continued.*

9

general and special purposes. Miscellaneous.

From other sources.			Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.
For general purposes.	For educational purposes.	For medical purposes.				
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	2,953 2 7	14 6 0	48 8 3	62 14 3
...	...	...	...	...	150 10 5	150 10 5
...	...	...	1,000 0 0	221 5 0	32 13 0	254 2 0
...	...	...	1,500 0 0	...	181 6 0	181 6 0
...	...	...	1,000 0 0	...	14 4 0	14 4 0
...	...	...	10,000 0 0	139 14 6	274 3 9	414 2 3
...	...	...	2,500 0 0	...	80 5 0	80 5 0
...	...	...	5,000 0 0	369 0 3	345 10 10	714 11 1
...	...	...	5,000 0 0	...	...	...
...	...	...	5,000 0 0	...	97 0 0	97 0 0
...	...	...	2,000 0 0	...	7 0 8	7 0 8
...	...	...	1,500 0 0	...	7 9 9	7 9 9
...	...	...	8,000 0 0	347 12 0	300 0 0	647 12 0
...	...	140 0 0	22,640 0 0	61 0 0	355 6 3	416 6 3
...	...	140 0 0	68,093 2 7	1,153 5 9	1,894 13 11	3,048 3 8
...	...	...	58,527 7 4	2,052 6 5	2,657 1 4	4,709 7 9

		Rs.
sanctioned in 1899	...	4,440
... ...	...	15,560
... ...	...	2,500
... ...	...	22,500

FORM II—

Serial No. of Municipality.	Name of Municipality.	10			
		Extraordinary			
		Sale-proceeds of Government securities and drawals from Savings Banks.	Loans.		Realisations of sinking fund for re-payment of loans.
			From Government.	Raised in the market from private individuals.	
			Rs. a. p.		
1	Silchar	...	.....	...	...
2	Sylhet	...	.....	...	...
3	Habiganj (Union)	...	.....	...	...
4	Dhubri	...	.....	...	...
5	Goalpara	...	.....	...	...
6	Gauhati	...	.....	...	...
7	Barpeta	...	.....	...	...
8	Tezpur	...	.....	...	...
9	Nowgong	...	.....	...	...
10	Sibsagar (Station)	...	.....	...	...
11	Jorhat (Union)	...	.....	...	...
12	Golaghat (Union)	...	.....	...	...
13	Dibrugarh	...	.....	...	...
14	Shillong (Station)	...	.....	...	...
	Total	...	.....	...	...
	TOTAL FOR 1899-1900	...	30,378 14 10	...	...

* Excludes Rs. 1,806 refunded out of the deposit for water-works, and includes Rs. 540-15-11

concluded.

and debt.				11	12	13	14
Advances.							
Permanent.	Others.	Deposit.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	19,446 9 4	23,730 2 10	1 3 1	2 5 10
.....	.....	.....	.....	18,663 11 4	21,026 0 5	1 4 2	1 5 6
.....	.....	.....	.....	5,287 7 8	10,038 9 8	0 8 11	1 0 2
.....	.....	.....	.....	10,742 15 9	18,533 8 3	0 12 11	2 14 0
.....	.....	.....	.....	6,628 15 6	7,439 7 4	0 12 6	1 4 1
.....	216 0 0	53 7 7	269 7 7	46,444 7 1	53,225 5 3	2 2 1	3 15 8
.....	.....	.....	.....	9,690 9 1	23,914 11 11	0 10 2	1 1 9
.....	133 9 0	.....	133 9 0	18,144 14 11	18,936 13 7	1 0 1	3 14 0
.....	.....	.....	.....	11,850 13 3	13,665 1 1	0 9 7	2 10 10
.....	12 0 0	.....	12 0 0	11,678 10 5	11,993 4 3	0 9 1	2 0 10
.....	.....	.....	.....	6,507 5 8	10,476 1 3	0 8 2	2 3 11
30 0 0	.....	.....	30 0 0	5,827 12 9	9,210 7 3	0 8 2	2 7 6
50 0 0	120 0 0	.....	170 0 0	34,462 7 10	34,590 7 1	1 6 0	3 5 6
.....	.....	.....	.....	40,513 11 2*	41,726 14 2	2 5 6	5 15 0
80 0 0	481 9 0	53 7 7	615 0 7	2,45,888 7 9	2,98,506 14 4	1 2 2	2 9 10
.....	1,506 13 3	75 0 0	31,960 12 1	2,71,575 12 5	3,21,997 9 1	1 5 0	3 3 3

credited and spent by the Station Committee, but not through the treasury account.

[Paragraphs 8 and 10 of Report.]

FORM

Statement showing the Expenditure of the Municipalities in the

1	2	3	4			
			General Administration and			
Name of district.	Serial No. of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrate's establishment, etc.).	Collection of taxes, including bonded warehouses (establishment, purchases of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	714 4 7	292 8 0	...	...
Sylhet	2	Sylhet	1,173 15 9	1,290 3 0	...	...
	3	Habiganj (Union) ...	36 0 0	467 14 5	...	...
Goalpara	4	Dhubri	305 0 0	115 5 8	...	...
	5	Goalpara	395 0 0	309 10 6	...	...
Kamrup	6	Gauhati	1,304 7 10	1,180 7 7	...	...
	7	Barpeta	454 0 0	407 3 1	...	...
Darrang	8	Tezpur	378 2 0	342 11 0	952 4 6	8 3 3
Nowgong	9	Nowgong	624 0 0	526 8 5	...	2 4 0
Sibsagar	10	Sibsagar (Station) ...	507 1 9	158 14 6	...	...
	11	Jorhat (Union) ...	300 0 0	199 12 3	...	...
	12	Golaghat (Union) ...	343 10 5	223 7 5	...	...
Lakhimpur	13	Dibrugarh	1,336 0 0	1,111 15 11	...	...
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	460 0 0	1,796 15 2	...	...
		Total	8,371 10 4	8,423 8 11	952 4 6	10 7 3
		TOTAL FOR 1899-1900	8,478 0 0	8,251 14 1	903 11 6	4 6 0

FORM

Name of district.	Serial No. of Municipality.	Name of Municipality.	6.							
			Public health and							
			Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	
			Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.				
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Cachar ...	1	Silchar ...	237 3 0	9 11 0	353 4 0	639 15 0	6,407 7 6	1,200 0 0	60 0 0	
Sylhet ...	2	Sylhet ...	837 6 3	...	1,092 11 9	...	6,907 0 6	1,912 4 11	120 9 0	
	3	Habiganj (Union).	399 9 4	129 12 0	181 7 0	93 2 0	3,024 6 4	195 0 0	40 0 0	
Goalpara...	4	Dhubri ...	...	231 0 2	...	309 13 10	3,226 5 10	380 0 0	...	
	5	Goalpara...	...	399 12 9	...	102 10 3	1,628 6 7	197 7 3	...	
Kamrup ...	6	Gauhati ...	1,107 3 9	12,498 5 11	...	126 2 0	14,728 9 3	1,094 0 0	180 0 0	
	7	Barpeta ...	911 1 9	...	...	...	2,713 9 3	300 0 0	...	
Darrang ...	8	Tezpur ...	...	275 13 10	...	215 8 9	5,501 4 8	...	...	
Nowgong ...	9	Nowgong ...	...	103 11 9	1,679 5 9	320 6 6	3,574 6 6	240 0 0	...	
Sibsagar...	10	Sibsagar (Station).	...	449 10 10	...	250 0 0	3,385 12 4	300 0 0	60 0 0	
	11	Jorhat (Union).	1,436 0 0	64 2 0	...	185 2 6	1,464 4 6	180 0 0	60 0 0	
	12	Golaghat (Union).	...	251 8 0	...	206 1 0	1,276 10 0	180 0 0	60 0 0	
Lakhimpur...	13	Dibrugarh	506 0 0	339 0 9	472 2 6	1,601 14 6	11,906 2 3	1,375 12 0	144 0 0	
Khasi and Jaintia Hills.	14	Shillong (Station).	16,341 14 3	792 0 0	...	...	11,195 12 9	474 12 0	192 0 0	
		Total ...	21,776 6 4	15,544 9 0	3,778 15 0	4,050 12 4	76,940 2 3	8,029 4 2	916 9 0	
TOTAL FOR 1899-1900 ...			13,871 5 3	14,154 15 4	4,117 12 7	3,885 12 7	82,702 8 5	8,481 14 11	916 13 5	

III.

Province of Assam during the year 1900-1901.

			5				
Collection charges.			Public safety.				
Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oils, repairs, etc.).	Police (establishment, purchase of clothing, latrines, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	1,006 12 7	...	1,007 15 0	...	...	1,007 15 0
...	...	2,464 2 9	28 3 0	1,236 13 0	...	18 2 0	1,283 2 0
...	...	503 14 5	...	427 6 0	795 3 6	...	1,222 9 6
...	...	420 5 8	...	522 2 0	...	6 12 0	528 14 0
28 8 0	...	733 2 6	...	...	...	0 8 0	0 8 0
6 4 0	...	2,491 3 5	...	1,114 14 0	...	41 6 0	1,156 4 0
...	...	861 3 1	...	...	...	25 14 0	25 14 0
25 10 0	...	1,706 14 9	...	576 7 3	...	...	576 7 3
...	...	1,153 12 5	30 7 0	148 14 9	5 5 0	9 15 0	194 9 9
2 12 0	...	668 12 3	...	317 9 6	...	10 6 0	327 15 6
16 8 0	...	516 4 3	...	...	402 10 6	1 0 0	403 10 6
6 12 0	...	573 13 10	...	...	392 14 6	4 7 0	397 5 6
...	...	2,447 15 11	...	1,575 1 9	...	...	1,575 1 9
599 12 6	...	2,856 11 8	...	899 14 1	799 15 3	...	1,699 13 4
686 2 6	...	18,404 1 6	58 10 0	7,827 1 4	2,396 0 9	118 6 0	10,400 2 1
182 13 1	...	17,820 12 8	692 14 0	8,152 12 4	1,527 10 0	112 9 6	10,485 13 10

III—*continued.*

convenience.

Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Public Works.				Total.
					Establishment.	Buildings.	Roads.	Stores.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
256 4 0	...	...	3,728 8 0	60 0 0	650 10 8	...	4,659 12 0	...	18,262 11 2
...	...	...	...	145 5 0	1,215 8 9	4 12 6	3,191 12 9	...	15,437 7 5
...	18 8 0	60 0 0	7 8 0	0 8 0	...	10 0 0	499 11 0	...	4,659 7 8
2,076 5 5	249 5 0	...	...	...	270 11 9	...	1,111 15 5	...	7,855 9 5
...	190 0 0	28 4 0	...	...	516 0 0	190 0 0	1,493 0 2	...	4,745 9 0
11,270 14 9	805 0 8	53 12 0	849 0 11	30 8 0	852 0 0	1,241 1 7	7,577 12 9	34 0 0	42,448 7 7
244 9 6	272 0 0	...	...	...	444 0 0	92 8 2	1,963 9 4	...	6,941 6 0
591 1 4	251 8 3	...	2,040 1 3	...	744 0 0	197 15 6	5,379 10 4	...	15,196 15 11
57 5 0	397 15 9	2 10 0	...	...	480 0 0	167 11 0	1,526 2 6	...	8,549 10 9
1,018 7 2	316 0 0	...	...	...	674 2 3	202 0 0	3,204 3 11	48 0 0	9,908 4 6
128 13 2	282 9 10	50 10 5	...	...	420 8 0	229 10 6	1,625 8 0	14 7 0	6,141 11 11
150 7 0	301 10 4	12 6 0	...	...	379 0 7	71 6 0	640 0 0	6 12 0	3,535 12 11
68 3 3	23 14 3	...	112 14 3	60 0 0	771 0 0	633 9 0	8,666 7 0	103 10 6	26,874 10 3
549 13 6	145 12 0	...	...	...	...	999 3 3	4,999 2 8	...	33,690 6 5
6,412 4 1	3,254 4 1	207 10 5	6,738 0 5	296 5 0	7,417 10 0	4,039 13 6	46,538 11 10	296 13 6	2,06,238 2 11
6,963 4 9	4,330 12 6	274 12 5	354 10 9	329 6 3	7,457 4 8	5,420 1 9	53,985 3 8	473 10 0	2,07,725 5 3

FORM

Name of district.	Serial No. of Municipality.	Name of Municipality.	7			
			Public Instruction.			
			Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	336 0 0	210 0 0	100 0 0	646 0 0
Sylhet	2	Sylhet	617 9 0	...	100 0 0	717 9 0
	3	Habiganj (Union) ...	...	195 9 9	...	195 9 9
Goalpara	4	Dhubri	...	311 14 0	...	311 14 0
	5	Goalpara	...	297 15 0	...	297 15 0
Kamrup	6	Gauhati	...	1,429 7 9	...	1,429 7 9
	7	Barpeta	...	447 14 6	...	447 14 6
Darrang	8	Tezpur	...	421 8 0	...	421 8 0
Nowgong	9	Nowgong	202 6 0	72 0 0	...	274 6 0
	10	Sibsagar (Station) ...	425 8 0	180 0 0	...	605 8 0
Sibsagar	11	Jorhat (Union) ...	...	371 6 5	...	371 6 5
	12	Golaghat (Union) ...	...	436 0 0	...	436 0 0
Lakhimpur	13	Dibrugarh	711 1 3	280 0 0	...	991 1 3
Khasi and Jaintia Hills... ...	14	Shillong (Station) ...	...	660 0 0	...	660 0 0
		Total	2,292 8 3	5,313 11 5	200 0 0	7,806 3 8
		Total for 1899-1900 ...	2,031 13 3	5,680 3 2	200 0 0	7,912 0 5

FORM

Name of district.	Serial No. of Municipality.	Name of Municipality.	10			
			Extraordinary			
			Investments.		Payments to sinking funds.	Repayment of loans.
			In securities (other than for sinking funds).	In Savings Bank.		
						Rs. a. p.
Cachar	1	Silchar ...	...	...	...	...
Sylhet	2	Sylhet	...	...	...	...
	3	Habiganj (Union) ...	...	...	...	...
Goalpara	4	Dhubri	...	...	...	...
	5	Goalpara ...	...	...	...	...
Kamrup	6	Gauhati ...	...	...	...	677 3 3
	7	Barpeta ...	...	...	...	...
Darrang	8	Tezpur ...	...	...	...	...
Nowgong	9	Nowgong ...	...	...	...	...
	10	Sibsagar (Station) ...	...	...	...	...
Sibsagar	11	Jorhat (Union) ...	...	...	...	...
	12	Golaghat (Union) ...	...	...	...	...
Lakhimpur	13	Dibrugarh ...	...	...	...	...
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	...	...	...	...
		Total	...	...	...	677 3 3
		TOTAL FOR 1899-1900	...	...	...	16,818 14 0

* Excludes Rs. 20 on account of permanent advance.

† The total expenditure as per Comptroller's accounts is Rs. 8,736-4-8, against Rs. 9,296-7-6 as shown by the Municipality.

III—*continued.*

8	9							
Contributions.	Miscellaneous.							
	Interest on loans.				Other items (to be specified in as many columns as may be necessary).			
For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Audit charges.	Other miscellaneous charges.	*Mela.*	Total.
Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
...	...	...	...	...	135 0 0	134 9 0	...	269 9 0
209 0 0	...	...	...	...	...	...	...	...
...	...	...	...	43 0 0	...	...	...	43 0 0
...	...	...	...	...	54 0 0	125 12 5	...	179 12 5
...	...	...	...	...	35 0 0	10 1 3	...	45 1 3
...	...	555 13 4	...	...	261 0 0	682 10 3	...	1,499 7 7
...	...	...	...	...	31 0 0	49 0 0	...	80 0 0
55 4 8	...	...	...	307 4 6	54 0 0	...	...	361 4 6
...	...	...	...	...	26 0 0	...	...	26 0 0
...	...	...	...	...	....	311 13 9	...	311 13 9
...	...	...	...	...	58 0 0	...	...	58 0 0
...	...	...	...	...	...	79 0 0	...	79 0 0
...	...	...	...	307 7 9	189 0 0	1,428 14 6	...	1,925 6 3
...	...	...	...	...	152 0 0	...	...	152 0 0
264 4 8	...	555 13 4	...	657 12 8	995 0 0	2,821 13 2	...	5,030 6 9
641 1 3	...	...	...	727 5 4	1,339 0 0	5,043 4 11	...	7,109 10 3

III—*concluded.*

				11	12	13
and debt.						
Advances.		Deposits.	Total.	Closing balance.	Grand total.	Remarks.
Permanent.	Others.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	...	...	2,537 3 1	23,730 2 10	*Memorandum of Liabilities and Claims.*
...	...	...	...	924 11 3*	21,026 0 5	Liabilities— Rs.
...	...	...	...	3,414 6 4	10,038 9 8	Balance of loans ... 12,883
...	...	...	...	9,237 0 9	18,533 8 3†	Less balance of sinking funds ... ...
...	...	...	...	1,617 3 7	7,439 7 4	Net balance of loans ... 12,883
...	...	...	...	2,923 3 8	53,225 5 3	Deposits ... ...
...	600 0 0	...	1,277 3 3	15,558 6 4	23,914 11 11	Total 12,883
...	...	...	...	540 3 4	18,936 13 7	Claims—
...	78 3 2	...	78 3 2	3,467 10 2	13,665 1 1	Advances recoverable ... 650
...	...	...	...	170 14 3	11,993 4 3	Net amount 12,233
...	...	...	...	2,985 0 2	10,476 1 3	
...	...	...	...	4,188 7 0	9,210 7 3	*Memorandum of Investments.*
50 0 0	...	...	50 0 0	726 3 8	34,590 7 1	Description of securities. / Nominal accounts.
...	...	...	...	667 14 9	41,726 14 2	..... / .....
50 0 0	678 3 2	...	1,405 6 5	48,958 2 4	3,98,506 14 4	
...	735 8 0	130 0 0	17,684 6 10	52,618 6 7	3,21,997 9 1	

The difference of Rs. 560-2-10 is due to outstanding cheques.

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RESOLUTION

BY THE

CHIEF COMMISSIONER

ON THE

WORKING OF MUNICIPALITIES IN ASSAM

DURING

1901-1902.

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OF THE
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Resolution on the Working of Municipalities in Assam during 1901-1902.

No. $\frac{103 \text{Mucpl.}}{5283}$ J.

FROM

THE SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Shillong, the 26th November 1902.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Chief Commissioner on the working of the Municipalities in Assam during the year 1901-1902, together with tabular Statements I, II, and III in the prescribed form.

I have the honour to be,

SIR,

Your most obedient Servant,

F. J. MONAHAN,
Secretary to the Chief Commissioner of Assam.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

[Prescribed Maximum Length—3 pages.]

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Extract from the Proceedings of the Chief Commissioner of Assam in the General Department, No. 5282J., dated Shillong, the 26th November 1902.

Read—

The Annual Reports on the Working of Municipalities during the year 1901-1902.

RESOLUTION.

THERE are in the province fourteen urban areas administered under the Municipal Acts. They comprise nine Municipalities proper, two Stations, and three Unions. Of the Municipalities, four are administered under Act III (B.C.) of 1884, and five under the old Act V (B.C.) of 1876. The Act of 1884 was, during the year of review, extended to Dhubri, thereby automatically repealing the old Act. Minor administrative changes comprised the imposition of a tax on elephants, under section 122 of Act V, by the Goalpara Municipality, with the sanction of the Chief Commissioner; a new bye-law in Sylhet for the regulation of cart and carriage traffic in the streets, and another new bye-law in Gauhati, closing a portion of the strand road to cart traffic. These bye-laws were submitted to, and duly confirmed by, the Chief Commissioner.

2. The population of the municipal areas, as ascertained by the census of 1901, is less than 95,000 all told, giving an average to each town of 6,784. But the term "town" is a misnomer for several of the smaller Stations and Unions, the smallest being Golaghat (2,359) and Jorhat (2,899), both Unions. The largest town in the province is Sylhet (13,893), followed by Gauhati (11,661) and Dibrugarh (10,295).

Elections.

3. A general election of Municipal Commissioners was held for the first time in the Dhubri Municipality under the rules framed under Act III (B.C.) of 1884, and six Commissioners were elected by the rate-payers. In one ward the rate-payers failed to elect a Commissioner, and the vacancy was filled up by Government nomination. In the Municipality of Goalpara there was a bye-election and also a general election. The elections were contested. Two of the three Commissioners elected at the general election were of the retiring body.

The number of Commissioners of the Silchar Municipality has been reduced from 20 to 14, and the reduction will be effected by omitting to appoint Commissioners on the occurrence of vacancies.

Meetings.

4. The total number of meetings of Municipal Commissioners held during the year was 94, against 106 in the previous year. Two Municipalities, Silchar and Sylhet, held twelve or more meetings, but in other places the number of meetings held was very small. No meeting was held in the Jorhat Union and only one in Habiganj. Municipal affairs in these Unions are practically managed by the Magistrate-Chairman alone.

Incidence of taxation.

5. Direct taxation consists of either a tax on holdings or a tax on persons. In six towns there is a tax on persons, coupled generally with a tax on Government buildings. Omitting the tax on Government buildings, the incidence per head of the tax on persons in these six towns varies from 7 annas 4 pies in Sylhet to 4 annas 2 pies in Nowgong. In the remaining eight towns which assess by holdings (again excluding Government buildings), the tax varies from the high rate of Re. 1-1-8 per head in Shillong to 6 annas 4 pies in Tezpur. The circumstances of Shillong are exceptional, but Silchar, Dhubri, and Gauhati, which assess by holdings, have an incidence of over 8 annas and Dibrugarh of over 9 annas. The tax on holdings thus falls more heavily than the tax on persons. Taking both together, the average for the province is 8 annas 4 pies. Taking the tax on holdings and that on persons together with rates levied for water, lighting, conservancy, etc., it appears that the inhabitants of municipal areas throughout the province pay on the average Re. 1-4-7 per head per annum for their Municipal administration. This exceeds the corresponding average for Bengal, which was Re 1-1-5 for 1900-1901. Neither province imposes any octroi dues.

Taking individual towns in Assam, and again omitting Shillong where the population is mostly official, the rate-payer of Gauhati renders as much as Rs. 2-5-0. He enjoys, however, the exceptional advantage of a municipal system of water-works. Only the Unions of Habiganj, Golaghat, and Jorhat escape with an incidence of 8 annas or less.

Revision of assessment.

6. During the year the assessment of several Municipalities was revised, the result being an increase in the towns of Shillong, Tezpur, Silchar, Jorhat, Dibrugarh, Goalpara, and Gauhati. In Shillong the total demand amounted to Rs. 10,909, an increase of Rs. 1,558, as compared with the previous year, the increase being due to the assessment at full rates of certain Government buildings completed in 1901-1902.

Demand, collections, balances, etc.

7. The largest tax demand is that of the Gauhati Committee, which amounted, arrears included, to Rs. 28,000. The Committee collected 92 per cent. and remitted 1⅛ per cent. Next comes that of Shillong—Rs. 21,000. Here only 89 per cent. was collected, 6½ per cent. being remitted. Dibrugarh only collected 80 per cent. of its demand of Rs. 20,000 and remitted over 15½ per cent. The Chairman remarks that results were better than in the preceding year, but assessment or collection is evidently capable of further improvement. The large remissions are said to be due to the accrual of old arrears, which ought to have been struck off before.

Sylhet, the largest town of the province, has a demand of only Rs. 14,666. Its collections were less than 81 per cent., 8 per cent. was remitted, and over Rs. 1,600 remained outstanding. The whole income of Sylhet is relatively small, and it receives no grant from Government. The collection of taxes was most efficient in Silchar, Nowgong, and Barpeta.

FINANCE.

Income and expenditure. Forms II and III.

8. The income from all sources of the several Municipalities ranged from Rs. 48,000 at Gauhati, Rs. 37,000 at Dibrugarh, and Rs. 29,000 at Shillong to Rs. 4,900 at Habiganj. The sources of income are very diverse, and comprise, besides taxes and rates, the rent of pounds and ferries; Government grants; rents from municipal property; fines and grants from Local Funds. No town shows an income from interest on investments, but as Barpeta had an opening balance of Rs. 15,500, which it has accumulated for a drainage scheme, it would apparently do well to invest the money. The drainage scheme is wisely being held in abeyance pending the decision as to removal of the site of the civil station. The removal was at one time definitely decided, but it is now doubtful.

Gauhati receives a grant of Rs. 10,000 annually from the Local Board: but the Local Board has recently applied for a reduction of this grant, and the question is under consideration. Dibrugarh is annually granted Rs. 8,000 by Government. It also realises over Rs. 6,000 from ground rents (which is practically a Government grant) and Rs. 4,400 from markets. Silchar, Dhubri, Gauhati, and Tezpur also derive handsome incomes from markets. Gauhati secures Rs. 10,000 by the levy of water rate. Shillong, the only other town with water laid on, derives Rs. 4,700 from that source. Gauhati and Tezpur realise considerable sums from their pounds, and Sylhet over Rs. 9,000 from its roads and ferries.

9. The incomes so derived are spent in the manner shown in Form III attached to this Resolution. It will be seen that out of a grand total of 2·95 lakhs available for expenditure (being receipts *plus* opening balance) the principal items of disbursements were (in round numbers) as follows:

	Rs.
Conservancy	73,000
Public Works	53,000
Water-supply	32,000
General Administration and Collection	18,000
Medical, including Vaccination	9,000
Drainage	8,600

The Chairman of the Tezpur Municipality remarks that "the main difficulty in Municipal administration in Assam is the size of the towns compared with their population and assessable value." There is great truth in this. The so-called towns in Assam are often of great extent and include semi-urban, almost rural, areas. This fact makes conservancy, water-supply, and drainage difficult and expensive, and the mileage of the roads necessitates a large Public Works expenditure, especially where metalling is involved, as metal in Assam is scarce and dear. Conservancy is for the most part effected by bullock carts for which roads have to be maintained and metalled sometimes to a considerable distance outside the town, as otherwise they would become impassable for carts in the rains. Gauhati devotes Rs. 15,000 to conservancy; Dibrugarh and Shillong Rs. 10,000 each. Sylhet, on the other hand, the largest town in the province, spends only Rs. 7,200 on this head. Expenses in Dibrugarh and Shillong are no doubt higher than

in Sylhet, but it is probable also that the inhabitants of these towns are more exacting in respect to the cleanliness of their streets and houses, a tendency which the Chief Commissioner has no desire to discourage. Dibrugarh, of all the towns, spent most (Rs. 9,031) on its roads, followed by Silchar (Rs. 5,300), Gauhati (Rs. 4,000), and Tezpur (Rs. 3,500). In expenditure on education Gauhati again comes first. The little Union of Golaghat spends a considerable proportion of its income on this object, spending in fact more than Tezpur, Dhubri, Goalpara, Barpeta, and Nowgong, all bigger towns. Sylhet and Silchar are liberal towards hospitals, but not towards vaccination. The Chief Commissioner has already had occasion to notice this objection to vaccination by the inbabitants of the Surma Valley.

10. Comparing the year under review with that preceding it, the receipts of municipal bodies from all sources rose from Rs. 2,45,888 to Rs. 2,46,408, the increase being chiefly under (i) taxes on houses and lands, (ii) tolls on roads and ferries, and (iii) revenue derived from markets and slaughter-houses. In Sylhet the first instalment of rent of the ferries settled for 1902-1903 was deposited before the end of the year, and in Dhubri the first instalment of the revenue of Chauk Bazar for 1902-1903 was paid during the year. In Shillong Station the apparent decrease of Rs. 10,636 is due to the fact that a special grant from Provincial Funds was given in 1900-1901 for the reconstruction of water-works. The sum derived from taxation amounted to Rs. 1,21,984, against Rs. 1,11,228 in the previous year, the increase being due to increases of Rs. 4,715 from receipts on account of tax on houses and lands, Rs. 770 from tax on animals and vehicles, Rs. 2,216 from tolls on roads and ferries, Rs. 1,553 from water rate and Rs. 1,734 from conservancy.

Income. Form II.

11. The total expenditure amounted to Rs. 2,35,979, against Rs. 2,49,549 in the previous year. There was a slight decrease in the expenditure upon office establishment and the collection of taxes. The total expenditure on roads and conservancy, etc., amounted to Rs. 40,857 and Rs. 73,422, a decrease of Rs. 5,682 under the former and Rs. 3,518 under the latter head. A decrease in the expenditure upon conservancy is due to exceptional outlay in Shillong during the preceding year, and there is a like explanation for a decrease in the total outlay upon water-supply. The Sylhet Municipality spent Rs. 1,544-11-6 on water-works. The gradual construction of good wells is an improvement, which is urgently needed at Sylhet. The Gauhati Municipality, which supplies filtered water throughout the town, spent Rs. 14,427 under this head, and the purchase of a new boiler at a cost of Rs. 4,544 was also an item of heavy expenditure. A useful drinking water-tank was excavated at Golaghat. The total charges on account of drainage amounted to Rs. 8,672, an increase of Rs. 842, compared with the previous year. New *pucca* drains were constructed in Gauhati and Tezpur. And a road was newly metalled in the Dhubri bazar.

Expenditure. Form III.

Gauhati is the only municipality now in debt to Government. Its liabilities amounted on the last day of the year under report to Rs. 12,178-8-1, and represent the balance of the loan obtained from Government for the improvement of its water-supply.

12. Many of the Committees appear to have shown much practical interest in the administration of municipal affairs, and the Chief Commissioner has been gratified by the testimony to this effect, which has been given by the Deputy Commissioners of Cachar and Sibsagar. Though no schemes of importance were initiated, a reasonable standard of efficiency was maintained. Mr. Fuller has recently visited most of the towns, and was generally well satisfied with the condition of the roads and bazars. But he is compelled to notice the inaccuracies which disfigured many of the municipal accounts as first submitted. The reports were sent up with fair punctuality, but errors in the figures have entailed much correspondence, which, in the case of the Sibsagar town, was not concluded until September last.

General.

By order of the Chief Commissioner of Assam,

F. J. MONAHAN,

Secretary to the Chief Commissioner of Assam.

INDEX OF STATEMENTS.

IMPERIAL.

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STATEMENTS.

[Paragraphs 1 and 2.]

FORM I.

Statement showing the Constitution of the Municipalities in the Province of Assam during the year ending the 31st March 1902.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits according to the census of 1901.	Number of members of Committee.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cachar ...	1	Silchar ...	Act V (B.C.) of 1876	8,486	2	6	12	20	6	14	4	16
Sylhet ...	2	Sylhet ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	13,893	...	5	10	15	3	12	1	14
Ditto ...	3	Habiganj (Union)...	Act V (B.C.) of 1876	5,236	1	5	...	6	3	3	1	5
Goalpara ...	4	Dhubri ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	3,737	2	2	6	10	4	6	3	7
Ditto ...	5	Goalpara ...	Act V (B.C.) of 1876	6,287	1	...	8	9	4*	5	...	9
Kamrup ...	6	Gauhati ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	11,661	2	2	6	10	3	7	3	7
Ditto ...	7	Barpeta ...	Act V (B.C.) of 1876	8,747	1	...	...	8	1	7	...	8
Darrang ...	8	Tezpur ...	Ditto ...	5,047	2	8	...	10	5	5	3	7
Nowgong ...	9	Nowgong ...	Ditto ...	4,430	2	9	...	11	4	7	2	9
Sibsagar ...	10	Sibsagar (Station)...	Ditto ...	5,712	2	3	...	5	2	3	2	3
Ditto ...	11	Jorhat (Union) ...	Ditto ...	2,899	1	5	...	6	2	4	1	5
Ditto ...	12	Golaghat ,, ...	Ditto ...	2,359	1	5	...	6	1	5	1	5
Lakhimpur ...	13	Dibrugarh ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	10,295	1	4	9	14	5	9	5	9
Khasi and Jaintia Hills.	14	Shillong (Station)...	Act V (B.C.) of 1876	6,193	3	7	...	10	6	4	4	6
Total ...	...	...	...	94,982	21	68	51	140	49	91	30	110

* Includes one pensioner.

[Paragraphs 8 and 10.]

FORM

Statement showing the Income of the Municipalities

1	2	3	4				
Name of district.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates			
				(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).
1	2	3	4	5	6	7	8
			Rs. a. p.				
Cachar	1	Silchar	2,537 3 1†	...	...	...	...
Sylhet	2	Sylhet	924 11 3*	...	...	...	...
	3	Habiganj (Union) ...	3,414 0 4	...	...	...	...
Goalpara	4	Dhubri	9,237 0 9‡	...	...	...	...
	5	Goalpara	1,617 3 7	...	...	...	...
Kamrup	6	Gauhati	2,923 3 8	...	...	...	...
	7	Barpeta	15,558 6 4	...	...	...	...
Darrang	8	Tezpur	590 3 4§	...	...	...	...
Nowgong	9	Nowgong	3,467 10 2	...	...	...	...
	10	Sibsagar (Station) ...	170 14 3	...	...	...	...
Sibsagar	11	Jorhat (Union) ...	2,985 0 2	...	...	...	...
	12	Golaghat (Union) ...	4,188 7 0	...	...	...	...
Lakhimpur... ...	13	Dibrugarh ...	726 3 8	...	...	...	...
Khasi and Jaintia Hills...	14	Shillong (Station) ...	507 0 2‖	...	...	...	...
		Total	48,847 3 9	...	...	...	...
		TOTAL FOR 1900-1901...	52,618 6 7	...	...	...	...

* Excludes Rs. 20 on account of
† „ „ 100 „ „
‡ „ „ 560-2-10 on account
§ Includes Rs. 50 on account of
‖ Includes Rs. 50 on account of permanent advance and excludes

FORM II

—*contd.*

Serial No. of Municipality.	Name of Municipality.	Municipal rates		
		Water rate.*	Lighting rate.	Conservancy (including scavenging and latrine rates).
		18	19	20
		Rs. a. p.		Rs. a. p.
1	Silchar	...	...	...
2	Sylhet	...	...	3,166 5 3
3	Habiganj (Union)	...	...	...
4	Dhubri	...	...	...
5	Goalpara	...	...	...
6	Gauhati	10,687 13 11	...	4,325 11 6
7	Barpeta	...	...	6 8 0
8	Tezpur	...	...	...
9	Nowgong	...	...	...
10	Sibsagar (Station)	...	...	...
11	Jorhat (Union)	...	...	...
12	Golaghat (Union)	...	...	...
13	Dibrugarh	...	...	6,353 5 11
14	Shillong (Station)	4,720 8 0	...	3,380 0 0
	Total	15,408 5 11	...	17,231 14 8
	TOTAL FOR 1900-1901	13,854 14 7	...	15,497 15 7

* Includes Rs. 5-2-0 on account of fees
† License fee for burying

II.

in the Province of Assam during the year 1901-1902.

5

and taxes.

Octroi.					Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.
(e)	(f)	(g)	(h)	(i)				
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloths).	Class VIII (Metals).	Total.				
9	10	11	12	13	14	15	16	17
					Rs. a. p.	Rs. a. p.		Rs. a. p.
...	...	...	...	...	6,093 9 0	523 8 0	...	3,016 0 0
...	...	...	...	...	1,794 1 8	666 12 0	...	9,136 8 0
...	...	...	...	...	144 7 0	...	...	1,318 5 4
...	...	...	...	...	2,585 12 6	447 0 0	...	...
...	...	...	...	...	625 0 0	645 8 0	...	292 8 0
...	...	...	...	...	9,021 14 3	2,135 3 2	...	830 0 0
...	...	...	...	...	3,844 9 6	...	...	1,563 0 0
...	...	...	...	...	2,641 8 4	905 0 0	...	1,625 0 0
...	...	...	...	...	1,798 0 9	624 6 0	...	...
...	...	...	...	...	2,626 2 0	327 12 0	...	150 0 0
...	...	...	...	...	172 12 0	...	...	...
...	...	...	...	...	155 0 0	...	...	...
...	...	...	...	...	7,333 1 2	2,702 5 9	...	650 0 0
...	...	...	...	...	10,289 3 5	471 4 4	...	...
...	...	...	...	...	49,125 1 7	9,448 11 3	...	18,581 5 4
...	...	...	...	...	44,410 9 1	8,678 8 7	...	16,365 4 2

permanent advance.
imprest money.
of outstanding cheques.
permanent advance.
Rs. 210-14-7 which was spent by the Chairman in the previous year, but was kept out of Municipal accounts.

—continued.

6

and taxes—*contd.*

Other taxes to be specified in detail, *e.g.*, servant's tax, pilgrim's tax, etc., in as many columns as may be necessary.			Total.	Realisations under Special Acts.				
Tax on persons.				From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources to be specified in detail in as many columns as may be necessary.	Total.
21	22	23	24	25	26	27	28	29
Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
...	...	...	9,633 1 0	516 4 0	...	...	...	516 4 0
6,226 14 3	...	...	20,990 9 2	668 7 0	...	...	...	668 7 0
1,182 5 6	...	...	2,645 1 10	1,040 11 0	...	...	...	1,040 11 0
...	...	...	3,032 12 6	467 6 0	...	...	...	467 6 0
2,540 2 0*	...	...	4,103 2 0	757 14 0	...	...	...	757 14 0
...	...	...	27,000 10 10	3,740 11 0	...	...	...	3,740 11 0
...	...	...	5,414 1 6	976 6 6	...	...	...	976 6 6
...	...	...	5,171 8 4	2,476 10 6	...	...	...	2,476 10 6
...	...	...	2,422 6 9	1,667 5 0	...	...	...	1,667 5 0
...	...	...	3,103 14 0	1,419 2 0	...	...	...	1,419 2 0
1,275 14 0	...	...	1,448 10 0	1,127 11 0	...	...	...	1,127 11 0
963 10 6	...	...	1,118 10 6	1,424 7 6	...	...	...	1,424 7 6
...	...	...	17,038 12 10	739 8 0	...	...	50 0 0†	789 8 0
...	...	...	18,860 15 9	179 9 0	...	...	...	179 9 0
12,188 14 3	...	...	1,21,984 5 0	17,202 0 6	...	...	50 0 0	17,252 0 6
12,422 8 9	...	...	1,11,227 12 9	17,439 9 0	15 0 0	...	40 0 0	17,494 9 0

and annas 12 on account of advance collection.
dead animals.

FORM II

Serial No. of Municipality.	Name of Municipality.	Revenue derived from municipal property					
		Rents of lands, houses, serais, dak bungalows, etc.	Sale-proceeds of lands and produce of lands.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.
		30	31	32	33	34	35
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1	Silchar	138 4 0	9 0 6	1,741 14 0	...	...	3,892 8 0
2	Sylhet	57 0 9	...	...	...	...	...
3	Habiganj (Union) ...	...	...	...	...	...	...
4	Dhubri	60 0 0	146 14 0	2,450 6 0	...	...	4,250 13 9
5	Goalpara	...	...	651 6 0*	...	...	...
6	Gauhati	...	2 11 0	...	...	...	6,437 8 0
7	Barpeta	130 0 0	...	90 4 0	75 6 0	...	365 0 3
8	Tezpur	...	20 0 0	2,104 8 0	21 2 0	...	3,401 8 6
9	Nowgong	...	10 0 0	1,121 12 0	46 0 0	...	443 4 0
10	Sibsagar (Station) ...	...	33 10 0	370 6 0	236 14 6	...	860 0 0
11	Jorhat (Union) ...	...	...	...	200 14 0	...	1,308 0 0
12	Golaghat (Union) ...	...	37 15 6	...	54 11 0	...	1,914 10 0
13	Dibrugarh	6,348 14 6	42 0 0	...	58 0 0	...	4,483 12 0
14	Shillong (Station) ...	670 2 3	54 14 0	...	...	...	515 0 0
	Total	7,404 5 6	357 1 0	8,530 8 0	692 15 6	...	27,872 0 6
	TOTAL FOR 1900-1901...	**7,131 11 3**	**1,501 11 0**	**8,684 11 3**	**735 0 0**	...	**24,943 13 0**

* Includes advance
† Royalty on

FORM II

Serial No. of Municipality.	Name of Municipality.	8					
		Grants and contributions					
		From Government.			From Local Funds.		
		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
		46	47	48	49	50	51
		Rs. a. p.			Rs. a. p.		Rs. a. p.
1	Silchar	3,384 11 1	...	...	...	...	400 0 0
2	Sylhet	...	...	...	...	...	...
3	Habiganj (Union) ...	...	...	...	1,000 0 0	...	...
4	Dhubri	1,500 0 0	...	...	...	...	...
5	Goalpara	1,000 0 0	...	...	...	...	...
6	Gauhati	...	...	...	10,000 0 0	...	...
7	Barpeta	2,500 0 0	...	...	...	...	...
8	Tezpur	5,000 0 0	...	...	...	...	...
9	Nowgong	5,000 0 0	...	...	...	...	...
10	Sibsagar (Station) ...	5,000 0 0	...	...	...	...	...
11	Jorhat (Union) ...	2,000 0 0	...	...	...	...	...
12	Golaghat (Union) ...	1,500 0 0	...	...	...	...	...
13	Dibrugarh	8,000 0 0	...	...	...	...	...
14	Shillong (Station) ...	9,067 0 0*	...	...	...	...	...
	Total	43,951 11 1	...	...	11,000 0 0	...	400 0 0
	TOTAL FOR 1900-1901...	**56,553 2 7†**	...	...	**11,000 0 0**	...	**400 0 0**

* Annual grant for 1901-1902 ... ...
Additional grant for completion of water-works...
Total ... ...

† Rupees 55,553-2-7 sh wn in last year's statement

—continued.

7

and powers apart from taxation.

Fees and revenue from tramways.	Other fees to be specified in as many columns as may be necessary.			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.
	Process-fees.	Royalty on stones.	Sundries.		For general purposes.	For educational purposes.	For medical purposes.		
36	37	38	39	40	41	42	43	44	45
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.					Rs. a. p.
...	...	...	...	20 2 0	...	...	...	...	5,801 12 6
...	...	...	...	92 9 0	...	...	...	...	149 9 9
...	...	...	...	38 14 0	...	...	...	...	38 14 0
...	...	...	190 6 0	51 0 0	...	...	...	...	7,149 7 9
...	...	...	...	154 8 0	...	...	...	...	805 14 0
...	89 0 0	...	...	335 6 0	...	...	...	...	6,864 9 0
...	...	...	...	32 4 0	...	...	...	...	692 14 3
...	...	...	35 0 0	56 8 0	...	...	...	...	5,638 10 6
...	...	...	26 12 2	24 7 0	...	...	...	...	1,672 3 2
...	...	...	...	275 9 0	...	...	...	...	1,776 7 6
...	16 12 0	...	...	33 12 0	...	...	...	...	1,559 6 0
...	26 8 6	...	...	87 8 0	...	...	...	...	2,121 5 0
...	3 8 3	...	...	310 13 0	...	...	...	...	11,246 15 9
...	8 0 0	14 13 0†	...	94 1 5	...	...	...	...	1,356 14 8
...	143 12 9	14 13 0	252 2 2	1,607 5 5	...	...	...	...	46,874 15 10
...	137 0 2	1 8 0	334 15 6	1,939 5 0	...	...	...	...	45,409 11 2

collection of Rs. 2.
trees, sand, etc.

—continued.

9

for general and special purposes.

Miscellaneous.

From other sources.			Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.
For general purposes.	For educational purposes.	For medical purposes.				
52	53	54	55	56	57	58
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	3,784 11 1	40 8 0	87 8 0	128 0 0
...	...	...	...	...	248 3 2	248 3 2
...	...	...	1,000 0 0	155 12 0	37 7 2	193 3 2
...	...	...	1,500 0 0	...	127 3 4	127 3 4
...	...	...	1,000 0 0	...	6 12 0	6 12 0
...	...	...	10,000 0 0	46 0 0	382 5 5	428 5 5
...	...	...	2,500 0 0	...	162 3 0	162 3 0
...	...	...	5,000 0 0	...	106 7 2	106 7 2
...	...	...	5,000 0 0	...	...	...
...	...	...	5,000 0 0	...	131 10 0	131 10 0
...	...	...	2,000 0 0	...	1,463 10 7	1,463 10 7
...	...	...	1,500 0 0	33 5 4	...	33 5 4
...	...	...	8,000 0 0	321 6 0	126 10 0	448 0 0
...	...	260 0 0	9,327 0 0	28 0 0	123 1 3	151 1 3
...	...	260 0 0	55,611 11 1	624 15 4	3,003 1 1	3,628 0 5
...	...	140 0 0	68,093 2 7	1,153 5 9	1,894 13 11	3,048 3 8

			Rs. a. p.
...	...	...	2,500 0 0
...	...	...	6,567 0 0
...	...	...	9,067 0 0

was a clerical error for Rs. 56,553-2-7.

FORM II—

Serial No. of Municipality.	Name of Municipality.	Extraordinary			
		Sale-proceeds of Government securities and drawals from Savings Banks.	Loans.		Realisations of sinking fund for repayment of loans.
			From Government.	Raised in the market from private individuals.	
		59	60	61	62
1	Silchar	...	...	...	...
2	Sylhet	...	...	...	...
3	Habiganj (Union)	...	...	...	...
4	Dhubri	...	...	...	...
5	Goalpara	...	...	...	...
6	Gauhati	...	...	...	...
7	Barpeta	...	...	...	...
8	Tezpur	...	...	...	...
9	Nowgong	...	...	...	...
10	Sibsagar (Station)	...	...	...	...
11	Jorhat (Union)	...	...	...	...
12	Golaghat (Union)	...	...	...	...
13	Dibrugarh	...	...	...	...
14	Shillong (Station)	...	...	...	...
	Total	...	...	...	...
	TOTAL FOR 1900-1901	...	...	...	...

* This amount is not included in the Comptroller's

† Excludes Rs. 103 for

concluded.

50				51	52	53	54
and debt.							
Advances.							
Permanent.	Others.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
63	64	65	66	67	68	69	70
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	...	19,863 12 7	22,400 15 8	1 2 2	2 5 6
...	...	...	...	22,056 13 1	22,981 8 4	1 8 2	1 9 5
...	...	...	...	4,917 14 0	8,331 14 4	0 8 0	0 15 0
...	...	...	...	12,276 13 7	21,513 14 4	0 13 0	3 4 7
...	...	...	...	6,673 10 0	8,290 13 7	0 10 5	1 1 0
50 0 0	400 0 0	126 5 11	576 5 11	48,610 10 2	51,533 13 10	2 5 0	4 2 8
...	...	...	...	9,745 9 3	25,303 15 7	0 9 11	1 1 10
...	340 4 3	0 4 6	340 8 9	18,733 13 3	19,324 0 7	1 0 5	3 11 4
60 0 0*	...	...	60 0 0	10,821 14 11	14,289 9 1	0 8 9	2 7 1
...	...	...	...	11,431 1 6	11,601 15 9	0 8 8	2 0 0
...	...	...	...	7,599 5 7	10,584 5 9†	0 8 0	2 9 11
30 0 0	...	...	30 0 0	6,227 12 4	10,416 3 4	0 7 7	2 10 3
50 0 0	...	...	50 0 0	37,573 4 7	38,299 8 3	1 10 6	3 10 5
...	...	...	...	29,875 8 8	30,382 8 10	3 0 9	4 13 2
190 0 0	740 4 3	126 10 5	1,056 14 8	2,46,407 15 6	2,95,255 3 3	1 4 7	2 9 6
80 0 0	481 9 0	53 7 7	615 0 7	2,45,888 7 9	2,98,506 14 4	1 2 2	2 9 10

Local Fund Report for 1901-1902.

permanent advance.

[Paragraphs 8 and 11.]

FORM

Statement showing the Expenditure of the Municipalities in the

1	2	3	4			
			General Administration and			
Name of district.	Serial No. of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrate's establishment, etc.).	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outpost, etc.).	Collection of tolls on roads and ferries.	Survey of land.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	603 11 6	303 8 0	...	...
Sylhet	2	Sylhet	1,345 12 3	1,359 10 0	...	...
	3	Habiganj (Union) ...	36 0 0	445 14 0	...	...
Goalpara	4	Dhubri	310 0 0	98 15 0	...	...
	5	Goalpara	407 0 0	318 9 0	...	...
Kamrup	6	Gauhati	1,505 11 5	1,131 14 3	...	...
	7	Barpeta	456 0 0	389 12 0	468 7 6	...
Darrang	8	Tezpur	392 8 0	236 3 4	821 10 8	...
Nowgong	9	Nowgong	655 0 0	414 8 3	...	6 2 0
Sibsagar	10	Sibsagar (Station) ...	520 14 0	103 2 0	...	...
	11	Jorhat (Union) ...	300 0 0	196 7 7	...	...
	12	Golaghat (Union) ...	393 3 2	199 14 0	...	...
Lakhimpur	13	Dibrugarh	924 0 0	1,093 6 7	...	...
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	460 0 0	1,769 11 11	...	...
		Total	8,309 12 4	8,061 7 11	1,290 2 2	6 2 0
		TOTAL FOR 1900-1901	8,331 10 4	8,423 8 11	952 4 6	10 7 3

FORM III

			6						
			Public health and						
			water-supply.		Drainage.				
Name of district.	Serial No. of Municipality.	Name of Municipality.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.
			16	17	18	19	20	21	22
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar ...	1	Silchar ...	93 0 0	0 10 0	294 13 0	384 7 0	5,650 3 0	1,700 0 0	60 0 0
Sylhet ...	2	Sylhet ...	1,544 11 6	...	618 12 0	...	7,205 4 6	1,974 1 9	126 1 9
	3	Habiganj (Union).	293 0 0	73 2 0	64 0 0	93 12 0	1,920 11 4	200 0 0	45 0 0
Goalpara	4	Dhubri ...	...	265 14 10	...	333 11 2	2,978 12 1	480 0 0	...
	5	Goalpara...	...	798 5 0	...	165 3 3	1,513 1 4	258 5 0	...
Kamrup ...	6	Gauhati ...	4,544 0 0	9,883 6 11	428 2 3	211 7 0	15,026 7 11	1,094 0 0	180 0 0
	7	Barpeta ...	914 14 6	...	...	...	3,062 10 9	300 0 0	...
Darrang ...	8	Tezpur ...	...	271 7 0	...	2,049 10 2	5,280 4 9	25 0 0	...
Nowgong ...	9	Nowgong	260 2 9	128 6 6	806 0 6	309 10 6	3,691 12 6	240 0 0	...
Sibsagar...	10	Sibsagar (Station).	...	474 6 0	...	249 15 6	3,541 8 7	300 0 0	60 0 0
	11	Jorhat (Union).	1,601 10 0	99 15 0	...	194 4 0	1,429 13 6	180 0 0	50 0 0
	12	Golaghat (Union).	1,633 13 11	327 0 1	...	217 4 0	1,041 4 4	180 0 0	50 0 0
Lakhimpur	13	Dibrugarh	826 7 6	418 0 1	436 3 0	1,814 8 6	10,843 9 5	768 13 3	144 0 0
Khasi and Jaintia Hils.	14	Shillong (Station).	6,567 0 0	1,291 14 0	...	...	10,437 0 0	510 0 0	192 0 0
		Total ...	18,278 12 2	14,032 7 5	2,647 14 0	6,023 13 1	73,422 8 0	8,210 4 0	907 1 9
TOTAL FOR 1900-1901 ...			21,776 6 4	15,544 9 0	3,778 15 0	4,050 12 4	76,940 2 3	8,029 4 2	916 9 0

* Includes Rs. 1,500, being half the cost of acquirement of a piece of unhealthy land

III.

Province of Assam during the year 1901-1902.

			5				
Collection charges.			Public safety.				
Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oils, repairs, etc.).	Police (establishment, purchase of clothing, latrines, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
8	9	10	11	12	13	14	15
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	907 3 6	...	912 6 6	...	...	912 6 6
...	...	2,705 6 3	36 2 0	1,209 4 0	...	28 14 0	1,274 4 0
...	...	481 14 0	...	43 15 0	802 1 2	7 0 0	853 0 2
...	...	408 15 0	7 4 0	502 14 6	...	27 12 0	537 14 6
9 14 0	...	735 7 0	...	...	...	1 0 0	1 0 0
124 11 0	...	2,762 4 8	...	1,204 13 6	27 8 0	18 0 0	1,250 5 6
...	...	1,314 3 6	...	...	...	19 14 0	19 14 0
53 13 7	...	1,504 3 7	...	482 11 1	...	...	482 11 1
18 11 0	...	1,094 5 3	18 4 0	121 9 0	18 8 0	9 13 0	168 2 0
48 0 0	...	672 0 0	...	298 14 3	...	24 2 0	323 0 3
17 12 0	...	514 3 7	...	...	465 0 0	3 0 0	468 0 0
16 7 0	...	609 8 2	...	...	429 6 6	0 8 0	429 14 6
182 5 3	...	2,199 11 10	...	1,469 6 0	...	...	1,469 6 0
25 1 0	...	2,254 12 11	...	908 10 6	...	16 0 0	924 10 6
496 10 10	...	18,164 3 3	61 10 0	7,154 8 4	1,742 7 8	155 15 0	9,114 9 0
686 2 6	...	18,404 1 6	58 10 0	7,827 1 4	2,396 0 9	118 6 0	10,400 2 1

—*continued.*

convenience.

Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Public Works.				Total.
					Establishment.	Buildings.	Roads.	Stores.	
23	24	25	26	27	28	29	30	31	32
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
190 12 0	...	...	790 12 1	115 0 0	719 0 0	...	5,390 11 0	...	15,389 4 1
...	...	...	...	241 3 0	1,204 8 0	68 3 0	2,439 7 3	...	15,422 4 9
...	...	52 0 0	19 7 0	6 0 0	...	...	320 4 0	...	2,887 4 4
4,954 5 7	385 4 9	...	...	...	242 0 0	...	1,256 10 9	...	10,896 11 2
...	213 12 6	14 10 3	...	...	516 0 0	13 4 3	1,686 5 2	...	5,178 14 9
591 1 2	947 10 3	98 4 3	1,199 11 10	6 8 0	873 4 0	1,033 0 6	4,042 7 10	130 11 3	40,290 3 2
54 3 0	295 14 6	...	...	...	444 0 0	91 2 9	1,770 9 6	...	6,933 7 0
737 6 0	239 13 0	...	2,333 15 10*	...	807 0 0	...	3,554 10 5	...	15,299 3 2
9 9 0	343 8 0	12 14 0	...	...	476 2 0	133 5 6	3,207 1 6	...	9,618 8 9
...	352 11 2	...	...	...	658 0 0	509 14 6	2,799 9 8	...	8,946 1 5
246 13 9	299 9 4	1 4 0	...	...	462 0 0	102 5 3	1,455 2 10	6 4 0	6,129 1 8
634 9 6	282 1 7	30 0 0	...	...	399 0 0	84 2 0	596 14 6	82 2 0	5,558 3 11
521 10 0	7 13 3	...	115 10 9	60 0 0	522 0 0	2,053 11 10	9,030 9 4	101 0 3	27,664 1 2
596 5 0	132 15 0	...	...	...	...	307 14 4	3,306 6 1	...	23,341 6 5
8,536 11 0	3,501 1 4	209 0 6	4,459 9 6	428 11 0	7,322 14 0	4,396 15 11	40,856 13 10	320 1 6	1,93,554 11 9
6,412 4 1	3,254 4 1	207 10 5	6,738 0 5	296 5 0	7,417 10 0	4,039 13 6	46,538 11 10	296 3 6	2,06,238 2 11

infected with *kalá-ázár*, which was purchased in 1900 for Rs. 3,000.

FORM III

Name of district.	Serial No. of Municipality.	Name of Municipality.	7 Public Instruction. Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.
			33	34	35	36
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	...	659 14 0	...	659 14 0
Sylhet	2	Sylhet	577 4 0	...	67 0 0	644 4 0
	3	Habiganj (Union) ...	...	433 10 6	...	433 10 6
Goalpara	4	Dhubri	...	302 0 0	...	302 0 0
	5	Goalpara	...	363 6 9	...	363 6 9
Kamrup	6	Gauhati	...	1,318 2 6	...	1,318 2 6
	7	Barpeta	...	405 8 0	...	405 8 0
Darrang	8	Tezpur	...	420 0 0	...	420 0 0
Nowgong	9	Nowgong	210 14 0	72 0 0	...	282 14 0
	10	Sibsagar (Station) ...	424 8 10	180 0 0	...	604 8 10
Sibsagar...	11	Jorhat (Union) ...	...	438 13 9	...	438 13 9
	12	Golaghat (Union) ...	500 0 0	...	...	500 0 0
Lakhimpur	13	Dibrugarh	733 14 0	180 0 0	...	913 14 0
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	...	660 0 0	..	660 0 0
		Total	2,446 8 10	5,433 7 6	67 0 0	7,947 0 4
		TOTAL FOR 1900-1901	2,292 8 3	5,313 11 5	200 0 0	7,806 3 8

FORM III

Name of district.	Serial No. of Municipality.	Name ofMunicipality.	10 Extraordinary. Investments. In securities (other than for sinking funds).	In Savings Banks.	Repayments to sinking funds.	Repayment of loans.
			46	47	48	49
						Rs. a. p.
Cachar	1	Silchar	...	...	...	...
Sylhet	2	Sylhet	...	...	...	...
	3	Habiganj (Union) ...	...	...	...	...
Goalpara	4	Dhubri	...	...	...	...
	5	Goalpara	...	...	...	...
Kamrup	6	Gauhati	...	...	...	704 4 8
	7	Barpeta	...	...	...	...
Darrang	8	Tezpur	...	...	...	...
Nowgong	9	Nowgong	...	...	...	...
	10	Sibsagar (Station) ...	...	...	...	...
Sibsagar	11	Jorhat (Union) ...	...	...	...	...
	12	Golaghat (Union) ...	...	...	...	...
Lakhimpur	13	Dibrugarh	...	...	...	...
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	...	...	...	...
		Total	...	...	...	704 4 8
		TOTAL FOR 1900-1901	...	...	...	677 3 3

* Excludes Rs. 100 on account of imprest money.
† „ „ 20 „ „ permanent advance.
‡ Includes Rs. 60 on account of permanent advance.

—continued.

8	9							
Contributions.	Miscellaneous.							
	Interest on loans.				Other items (to be specified *in* as many columns as may be necessary).			
For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Audit charges.	Other miscellaneous charges.	*Mela.*	Total.
37	38	39	40	41	42	43	44	45
Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
...	...	...	...	...	135 0 0	676 11 0	...	811 11 0
710 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	43 0 0	...	...	43 0 0
...	...	...	...	...	54 0 0	60 1 3	...	114 1 3
...	...	...	...	...	35 0 0	53 12 6	...	88 12 6
...	...	515 5 0	...	...	261 0 0	910 11 2	...	1,687 0 2
...	...	...	...	...	31 0 0	86 0 2	...	117 0 2
...	...	...	...	...	69 4 0	...	...	69 4 0
...	...	...	...	...	26 0 0	...	...	26 0 0
...	...	...	...	...	...	521 5 10	...	521 5 10
...	...	...	...	...	58 0 0	...	...	58 0 0
...	...	...	...	...	79 0 0	...	...	79 0 0
...	...	...	...	351 12 0	189 0 0	1,260 8 9	...	1,801 4 9
...	...	...	...	...	152 0 0	...	...	152 0 0
710 0 0	...	515 5 0	...	351 12 0	1,132 4 0	3,569 2 8	...	5,568 7 8
264 4 8	...	555 13 4	...	657 12 3	995 0 0	2,821 13 2	...	5,030 6 9

—concluded.

				11	12	13
and debt.						
Advances.		Deposits.	Total.	Closing balance.	Grand total.	Remarks.
Permanent.	Others.					
50	51	52	53	54	55	56
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	*Memorandum of Liabilities and claims.*
...	...	...	...	3,720 8 7*	22,400 15 8	Rs.
...	...	...	...	2,225 5 4†	22,981 8 4	Liabilities—
...	...	...	...	3,633 1 4	8,331 14 4	Balance of loans 12,178 8 1
...	...	...	...	9,254 4 5	21,513 14 4‖	Less balance of sinking funds ... ...
...	...	...	...	1,923 4 7	8,290 13 7	Net balance of loans... 12,178 8 1
...	...	...	704 4 8	3,521 9 2	51,533 13 10	Deposits ... ...
...	...	...	...	16,513 14 11	25,303 15 7	Total ... 12,178 8 1
...	135 3 6	...	135 3 6	1,413 7 3	19,324 0 7	Claims—
...	...	...	...	3,099 11 1‡	14,289 9 1	Advance recoverable... 200 0 0
...	...	...	...	534 15 5	11,601 15 9	Net amount ... 11,978 8 1
...	...	...	...	2,976 2 9§	10,584 5 9	*Memorandum of Investments.*
30 0 0	...	...	30 0 0	3,209 8 9	10,416 3 4	Description of securities. / Nominal accounts.
50 0 0	...	...	50 0 0	4,201 2 6	38,299 8 3¶	
...	...	...	...	3,049 11 0	30,382 8 10	..... / .....
80 0 0	135 3 6	...	919 8 2	59,276 11 1	2,95,255 3 3	
80 0 0	678 3 2	...	1,405 6 5	48,958 2 4	2,98,506 14 4	

§ Excludes Rs. 100 on account of permanent advance.
‖ The total expenditure as recorded in the Comptroller's accounts is Rs. 12,807-1-9, and not Rs. 12, 259-9-11 as shown in the Chairman's statement, the difference (Rs. 547-7-10) being due to outstanding cheques of 1900-1901, as well as of 1901-1902.
¶ Includes Rs. 11-8-0, being amount of an uncashed cheque.

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RESOLUTION

BY THE

CHIEF COMMISSIONER

ON THE

WORKING OF MUNICIPALITIES IN ASSAM

DURING

1902-1903.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

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1903.

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Resolution on the Working of Municipalities in Assam during 1902-1903.

No. $\frac{161 \text{Mucpl.}}{3038}$ F.

FROM

F. J. MONAHAN, Esq., I.C.S.,
SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA
HOME DEPARTMENT.

Shillong, the 25th November 1903.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Chief Commissioner on the working of the Municipalities in Assam during the year 1902-1903, together with tabular Statements I, II, and III in the prescribed form.

I have the honour to be,

SIR,

Your most obedient Servant,

F. J. MONAHAN,

Secretary to the Chief Commissioner of Assam.

[Prescribed Maximum Length—6 pages.]

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LIBRARY OF THE BOMBAY BRANCH ROYAL ... SOCIETY.

Extract from the Proceedings of the Chief Commissioner of Assam in the General Department, No. 3039F., dated Shillong, the 25th November 1903.

Read—

The Annual Reports on the working of Municipalities during the year 1902-1903.

RESOLUTION.

THE province includes 14 urban areas administered under Municipal Acts, *viz.*, 9 Municipalities proper, 2 Stations, and 3 Unions. Of the Municipalities, 4 are administered under Act III (B.C.) of 1884, *viz.*, Sylhet, Dhubri, Gauhati, and Dibrugarh, and 5 under the earlier Act, V (B.C.) of 1876, *viz.*, Silchar, Goalpara, Barpeta, Tezpur, and Nowgong. There are only three towns with a population exceeding 10,000, Sylhet (13,893), Gauhati (11,661), and Dibrugarh (10,295). During the year Act XIV of 1879 (The Hackney Carriage Act) was extended to the town of Gauhati, and certain sections of Part VI of Act III (B.C.) of 1884 were extended to a portion of the Phansi Bazar in the same town.

Elections.

2. General elections of Municipal Commissioners were held in two Municipalities, Sylhet and Silchar. The number of elected Commissioners of the Silchar Municipality has been reduced from 12 to 8. For the first time in the history of this Municipality, a keen interest was evinced in the elections, and canvassing on behalf of rival candidates is reported to have been brisk.

Meetings.

3. One hundred and eighteen meetings of Municipal Commissioners were held during the year, or 17 in excess of the number held in 1901-1902. The Municipalities which held most meetings were Sylhet (23), Goalpara (14), Silchar (13), and Dhubri (12). In other places, the number of meetings held was very small.

Incidence of taxation.

4. In eight towns a tax is levied on holdings at various rates not exceeding 7½ per cent. of the annual value, and in the remaining six a tax is levied on persons according to their circumstances and property, coupled generally with a tax on Government buildings. In addition to these taxes, water-rates are levied in Gauhati and Shillong, the only towns with municipal water-works, and latrine rates in Sylhet, Dhubri, Gauhati, and Shillong. The average incidence of municipal taxation of all kinds per head of population in the province was Re. 1-4-2, as compared with Re. 1-4-7 in the preceding year. The incidence was heaviest in Shillong (Rs. 2-14-8) and Gauhati (Rs. 2-3-8). These are the only towns in which water-rates are levied, but taking into account only tax on holdings and persons, and excluding that levied on Government buildings, Shillong and Gauhati still show the heaviest incidences, Re. 1-4-4, and 9 annas 7 pies, respectively, while Sylhet, the largest town in the province, has the small incidence of 6 annas 1 pie. In view of the insanitary condition of Sylhet, the question of increasing taxation for expenditure on sanitary objects is one which might properly engage the attention of the Municipal Committee.

Revision of assessment.

5. The assessment was revised in 8 towns, and resulted in a small increase in 4 of them—Silchar, Gauhati, Goalpara, and Shillong.

Demand, collections, balances, etc.

6. The total demand of municipal taxes, including arrears, amounted to Rs. 1,15,941-9-5, or Rs. 4,199-11-3 less than the demand of the previous year. The heaviest demand was in Gauhati, where it amounted, including arrears, to Rs. 27,898-5-7, of which 90·36 per cent. was collected and 1·65 per cent. remitted. Shillong came next with a demand of Rs. 20,173-14-4, of which 89·59 per cent. was collected and 6·16 remitted. Dibrugarh collected 82·58 per cent. of its demand of Rs. 15,961-1-3 and remitted 6·25 per cent. Sylhet, which has the largest population, had a demand of only Rs. 14,950-10-2, of which 81·41 per cent. was collected and the large proportion of 7 per cent. was remitted. The outstandings were considerable in Gauhati (Rs. 2,215-8-11), Dibrugarh (Rs. 1,780-4), and Sylhet (Rs. 1,702-6-8). The percentage of total remissions on current demand for the province fell from 5·89 to 4·83.

FINANCE.

7. All the Municipalities, except Sylhet, receive substantial grants from Government. Out of a total income of Rs. 47,762, Gauhati received Rs. 10,000 from the Local Fund. This grant will in future be paid from Provincial Funds. Dibrugarh received a Provincial grant of Rs. 8,000, and Nowgong, Tezpur, and Sibsagar Rs. 5,000 each. Though the Sylhet Municipality receives no direct Government grant, it can hardly be said to be self-supporting, as out of its small income of Rs. 20,151, Rs. 6,967 were derived from the tolls of a ferry over the Surma river, which have been made over to it. The Municipalities all closed the year with adequate balances. The closing balance of the Dhubri Municipality (Rs. 12,039) is unnecessarily large, and a part of it should be utilized in improvements in the town. The Barpeta Municipality spent part of its balance, which had been accumulated for the execution of a drainage scheme, on raising roads above flood-level, but it has still a balance of Rs. 8,734, and the Chief Commissioner trusts that, now that it has been decided not to move the headquarters of the subdivision, the drainage scheme will be taken in hand.

Income.

The total income of Municipalities in the province was Rs. 2,36,812, against Rs. 2,46,408 in the preceding year. Of the decrease of Rs. 9,596, however, Rs. 6,304 is accounted for under the head "Grants from Government," the Shillong Station Committee having received a special grant of Rs. 6,567 in 1901-1902. There was also a nominal decrease of Rs. 1,995 under "Roads and ferries" due to a portion of the year's rent of the Sylhet Municipal ferry having been paid in the preceding year. Under "Tax on houses and lands" there was a decrease of Rs. 1,908. Sylhet shows an increase under this head of Rs. 594, due to revision of assessment on Government buildings. The decreases in Gauhati (Rs. 757), Barpeta (Rs. 476), and Dibrugarh (Rs. 1,393) were due partly to revision of assessment, and partly to bad collections. Receipts from taxes on animals and vehicles fell off by Rs. 1,269, the principal decreases being in Tezpur and Dibrugarh. Water-rates in Gauhati and Shillong yielded Rs. 1,024 less than in the preceding year. The decrease of Rs. 4,102 under "Conservancy, receipts other than taxes and rates" appears to be due to receipts formerly credited under this head in Silchar and Dhubri having been transferred to "Conservancy, including scavenging and latrine rates." The Chairmen will be asked to explain. During the year the Silchar Municipality received a donation of Rs. 1,000 from Babu Narsing Datta towards the cost of excavating a tank, and Dibrugarh Rs. 3,139 from Government as compensation for land taken up for the Berry-White Medical School.

8. The total expenditure amounted to Rs. 2,42,263, against Rs. 2,35,979 in the previous year, showing an increase of Rs. 6,284. The balances at credit of municipalities at the end of the year amounted to Rs. 53,825-5-9, against Rs. 59,276-11-1 in 1901-1902. The expenditure on roads and on conservancy amounted to Rs. 50,388-3-10, and Rs. 77,859-5-10, respectively, an increase of Rs. 9,531 under the former and Rs. 4,436 under the latter head. An important work undertaken in Silchar was the removal of a collection of insanitary huts from the middle of the town and the excavation of a tank on the site. The donation of Babu Narsing Datta above referred to was devoted to this object. In Sylhet a large well was completed and another started. In Dhubri the Durga Das Road was metalled, and special repairs were carried out to several smaller roads: the state of the roads in this town is now creditable to the Municipality. In Goalpara a well was completed. At the request of the Gauhati Municipality, an officer of the Public Works Department was deputed to examine the pipe system of the waterworks in that town. His report showed that an expenditure of over Rs. 6,000 on clearing and renewing pipes would be required, and the question of providing funds is now under consideration. In Barpeta the main roads were raised above flood-level, and gaps and breaches caused by the earthquake of 1897 were repaired. In Nowgong a well damaged by the earthquake was reconstructed, Mr. J. Barua contributing a donation of Rs. 200 towards the cost, and other wells were repaired. In this town an attempt was begun on a small scale to prevent the breeding of mosquitoes by filling up hollows, and the collection and removal of empty vessels in which stagnant water might collect. The Chief Commissioner hopes that the Municipality will persevere in this experiment, the results of which will be watched with interest.

Expenditure.

Gauhati is the only Municipality now in debt to Government. Its liabilities amounted on the last day of the year under report to Rs. 11,446-0-9, and represent the balance of the loan obtained from Government for its waterworks.

The Sylhet Municipality applied for a loan of Rs. 10,000 for the same purpose, but too late to obtain it during the financial year 1902-1903. It will be made during the current year.

General.

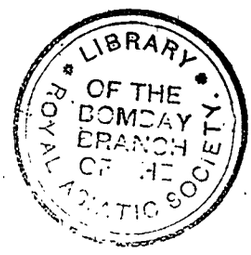
9. The Municipalities of Assam are small, and cannot afford costly waterworks. The essential requirement of water-supply has generally to be met by the construction of wells and tanks as funds permit. Another matter of importance is the clearing of jungle, which grows so quickly in the climate of this province, and the removal of which is desirable both in the interests of health and for the sake of the appearance of towns and stations. Some of the municipal areas are extensive in proportion to their resources, and it is no easy matter to keep them neat, and clear of jungle, but the Chief Commissioner hopes that the Chairmen and members of Municipal Committees will not relax their efforts in this direction. The Chief Commissioner desires to express his appreciation of the services of the gentlemen who have interested themselves in Municipal Administration during the year, especially Babu Baikunthanath Sarma, late Chairman of the Sylhet Municipality, and Rai Sahib Bhuban Ram Das and Babu Ram Durlabh Mazumdar, Vice-Chairmen of the Gauhati and Nowgong Municipalities, respectively.

By order of the Chief Commissioner of Assam,

F. J. MONAHAN,

Secretary to the Chief Commissioner of Assam.

STATEMENTS.



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FORM I.

Statement showing the Constitution of the Municipalities in the Province of Assam during the year ending the 31st March 1903.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cachar ...	1	Silchar ...	Act V (B.C.) of 1876	8,486	2	6	12	20	6	14	4	16
Sylhet ...	2	Sylhet	Act III (B.C.) of 1884, as amended by subsequent Acts.	13,893	...	5	10	15	3	12	1	14
Ditto ...	3	Habiganj (Union)...	Act V (B.C.) of 1876	5,236	1	5	...	6	2	4	...	6
Goalpara ...	4	Dhubri ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	3,737	2	2	6	10	4	6	2	8
Ditto ..	5	Goalpara ...	Act V (B.C.) of 1876	6,287	1	...	8	9	4	5	...	9
Kamrup ...	6	Gauhati ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	11,661	2	1	6	9	3	6	2	7
Ditto ...	7	Barpeta ...	Act V (B.C.) of 1876	8,747	1	7	...	8	1	7	...	8
Darrang ...	8	Tezpur ...	Ditto ...	5,047	2	8	...	10	5	5	3	7
Nowgong ...	9	Nowgong ...	Ditto ...	4,430	2	9	...	11	4	7	2	9
Sibsagar ...	10	Sibsagar (Station)...	Ditto ...	5,712	2	6	...	8	3	5	2	6
Ditto ...	11	Jorhat (Union) ...	Ditto ...	2,899	1	5	...	6	2	4	1	5
Ditto ...	12	Golaghat („) ...	Ditto ...	2,359	1	5	...	6	1	5	1	5
Lakhimpur ...	13	Dibrugarh ...	Act III (B.C.) of 1884, as amended by subsequent Acts.	10,295	1	4	9	14	5	9	5	9
Khasi and Jaintia Hills.	14	Shillong (Station)...	Act V (B.C.) of 1876	6,193	3	6	...	9	4	5	4	5
Total ...	...	...	...	94,982	21	69	51	141	47	94	27	114

FORM

Statement showing the Income of the Municipalities

1	2	3	4	Municipal rates								
				Octroi.								
Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(a) Class I (Articles of food or drink for men or animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting, and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloths).	(h) Class VIII (Metals).	(i) Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.									
Cacha ...	1	Silchar	3,720 8 7*	...	...	...	...	...	...	...	...	...
Sylhet ...	2	Sylhet	2,225 5 4†	...	...	...	...	...	...	...	...	...
	3	Habiganj (Union) ...	3,633 1 4	...	...	...	...	...	...	...	...	...
Goalpara ...	4	Dhubri	9,254 4 5	...	...	...	...	...	...	...	...	...
	5	Goalpara	1,923 4 7	...	...	...	...	...	...	...	...	...
Kamrup ...	6	Gauhati	3,521 9 2	...	...	...	...	...	...	...	...	...
	7	Barpeta	16,513 14 11	...	...	...	...	...	...	...	...	...
Darrang ...	8	Tezpur	1,413 7 3	...	...	...	...	...	...	...	...	...
Nowgong ...	9	Nowgong	3,099 11 1	...	...	...	...	...	...	...	...	...
Sibsagar ...	10	Sibsagar (Station) ...	534 15 5	...	...	...	...	...	...	...	...	...
	11	Jorhat (Union) ...	2,976 2 9	...	...	...	...	...	...	...	...	...
	12	Golaghat (,,) ...	3,209 8 9	...	...	...	...	...	...	...	...	...
Lakhimpur ...	13	Dibrugarh	4,201 2 6	...	...	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	14	Shillong (Station) ...	3,049 11 0	...	...	...	...	...	...	...	...	...
		Total	59,276 11 1	...	...	...	...	...	...	...	...	...
		TOTAL FOR 1901-1902	48,847 3 9	...	...	...	...	...	...	...	...	...

* Excludes Rs. 100 on account of imprest money.

FORM

1	2	3	6						
			Realisations under special Acts.						
Name of district.	Serial number of Municipality.	Name of Municipality.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources to be specified in detail in as many columns as may be necessary.	Total.	Rents of lands, houses, serais, dak bungalows, etc.	
1	2	3	25	26	27	28	29	30	
			Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Cachar ...	1	Silchar	333 3 0	...	...	...	333 3 0	3 0 0	
Sylhet ...	2	Sylhet	566 11 0	...	...	...	566 11 0	158 6 3	
	3	Habiganj (Union) ...	901 11 6	...	...	...	901 11 6	...	
Goalpara ...	4	Dhubri	493 12 0	...	...	...	493 12 0	60 0 0	
	5	Goalpara	965 5 0	...	...	...	965 5 0	...	
Kamrup ...	6	Gauhati	3,666 4 0	...	...	...	3,666 4 0	6 6 0	
	7	Barpeta	775 14 0	...	...	...	775 14 0	80 0 0	
Darrang ...	8	Tezpur	1,918 9 0	...	...	...	1,918 9 0	...	
Nowgong ...	9	Nowgong	2,176 4 0	...	...	...	2,176 4 0	...	
Sibsagar ...	10	Sibsagar (Station) ...	1,399 1 0	...	...	...	1,399 1 0	55 2 0	
	11	Jorhat (Union) ...	1,127 3 0	...	...	...	1,127 3 0	...	
	12	Golaghat (,,) ...	1,204 4 0	...	...	...	1,204 4 0	...	
Lakhimpur ...	13	Dibrugarh	854 0 0	...	...	130 0 0*	984 0 0	6,342 3 3	
Khas and Jaintia Hills.	14	Shillong (Station) ...	230 3 0	...	...	...	230 3 0	689 11 4	
		Total	16,612 4 6	...	...	130 0 0	16,742 4 6	7,394 12 10	
		TOTAL FOR 1901-1902	17,202 0 6	...	...	50 0 0*	17,252 0 6	7,404 5 6	

* License for burying

II.

in the Province of Assam during the year 1902-1903.

5

and taxes.

Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	Other taxes to be specified in detail, *e.g.*, servants' tax, pilgrims' tax, etc., in as many columns as may be necessary.			Total.
							Tax on persons.			
14	15	16	17	18	19	20	21	22	23	24
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.			Rs. a. p.
5,957 0 3	409 8 0	...	3,470 12 0	...	...	1,691 12 0	...	...	...	11,529 0 3
2,388 5 8	555 15 11	...	6,967 0 0	...	...	3,410 0 9	5,817 15 5	...	...	19,139 5 9
132 1 0	...	...	1,086 10 11	...	...	...	1,801 3 0	...	...	3,019 14 11
2,737 13 0	427 12 0	...	...	...	...	2,904 12 3	...	...	...	6,070 5 3
631 6 4	478 0 0	...	87 2 2	...	...	...	2,755 15 6	...	...	3,952 8 0
8,265 2 3	2,046 11 4	...	800 0 0	10,107 2 7	...	4,802 4 9	...	...	...	26,021 4 11
3,369 1 4	...	...	1,386 0 0	...	...	...	...	...	...	4,755 1 4
2,668 5 6	696 11 0	...	2,087 0 0	...	...	...	...	...	...	5,452 0 6
1,730 3 6	671 8 0	...	...	...	...	...	...	...	...	2,401 11 6
2,785 13 8	400 12 0	...	162 8 0	...	...	...	...	...	...	3,349 1 8
181 12 0	...	...	...	...	...	...	1,242 14 0	...	...	1,424 10 0
210 2 0	...	...	39 4 0	...	...	...	798 0 3	...	...	1,047 6 3
5,939 10 11	2,016 9 0	...	500 0 0	...	...	5,225 10 1	...	...	...	13,681 14 0
10,220 0 8	475 13 0	...	...	4,277 3 9	...	3,102 0 0	...	...	...	18,075 1 5
47,216 14 1	8,179 4 3	...	16,586 5 1	14,384 6 4	...	21,136 7 10	12,416 0 2	...	...	1,19,919 5 9
49,125 1 7	9,448 11 3	...	18,581 5 4	15,408 5 11	...	17,231 14 8	12,188 14 3	...	...	1,21,984 5 0

† Excludes Rs. 20 on account of permanent advance.

II—*continued.*

7

Revenue derived from municipal property and powers apart from taxation.

Sale-proceeds of lands and produce of lands.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees to be specified in as many columns as may be necessary.			Fines under Municipal and other Acts.
						Process-ee .	Royalty on stones.	Sundries	
31	32	33	34	35	36	37	38	39	40
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6 15 9	...	...	...	4,140 0 0	...	...	...	...	15 8 0
...	...	...	...	...	...	...	..	...	88 7 0
...	...	...	...	...	...	...	...	...	58 5 0
82 10 0	...	...	...	4,176 13 6	...	...	...	83 8 0	29 2 0
...	656 14 8	...	...	...	...	...	...	...	119 6 0
32 0 0	...	...	...	6,700 0 0	...	101 6 0	...	...	269 12 0
2 2 0	79 12 0	71 2 0	...	363 4 6	...	...	...	...	20 6 0
458 12 0	2,034 1 6	25 4 0	...	4,091 3 6	...	...	...	41 0 0	48 3 0
60 10 6	1,067 11 0	41 6 0	...	450 0 0	...	...	...	38 9 0	43 14 0
...	590 0 0	207 8 0	...	740 0 0	...	...	...	...	164 1 0
...	...	176 4 0	...	1,525 12 0	...	10 13 6	...	...	38 15 0
6 13 3	..	55 13 0	1,328 12 0	...	...	...	...	86 13 6	40 4 0
2,475 12 0	..	75 10 0	...	4,318 12 0	...	2 4 0	...	...	267 8 3
...	...	...	...	540 0 0	...	68 12 0	...	30 4 6	45 7 6
3,125 11 6	4,428 7 2	652 15 0	1,328 12 0	27,045 13 6	...	183 3 6	...	280 3 0	1,249 2 9
357 1 0	8,530 8 0	692 15 6	...	27,872 0 6	...	143 12 9	14 13 0	252 2 2	1,607 5 5

dead animals.

FORM

7

Name of district.	Serial number of Municipality.	Name of Municipality.	Revenue derived from municipal property and powers apart from taxation—*concld.*				
			Interest on investments.			Premium on loans.	Total.
			For general purposes.	For educational purposes.	For medical purposes.		
			41	42	43	44	45
							Rs. a. p.
Cachar	1	Silchar	...	...	...	...	4,165 7 9
Sylhet	2	Sylhet	...	...	...	...	246 13 3
	3	Habiganj (Union) ...	...	...	...	...	58 5 0
Goalpara	4	Dhubri	...	...	...	...	4,432 1 6
	5	Goalpara	...	...	...	...	776 4 8
Kamrup	6	Gauhati	...	...	...	...	7,109 8 0
	7	Barpeta	...	...	...	...	616 10 6
Darrang	8	Tezpur	...	...	...	...	6,698 8 0
Nowgong	9	Nowgong	...	...	...	...	1,702 2 6
Sibsagar	10	Sibsagar (Station)	...	...	...	...	1,756 11 0
	11	Jorhat (Union)	...	...	...	...	1,751 12 6
	12	Golaghat (,,)	...	...	...	...	1,518 7 9
Lakhimpur	13	Dibrugarh	...	...	...	...	13,482 1 6
Khasi and Jaintia Hills ...	14	Shillong (Station)	...	...	...	...	1,374 3 4
		Total	...	...	...	...	45,689 1 3
		TOTAL FOR 1901-1902 ...	...	...	...	...	46,874 15 10

FORM

9

Name of district.	Serial number of Municipality.	Name of Municipality.	Miscellaneous.			Extra		
			Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and drawals from Savings Banks.	Loans.	
							From Government.	Raised in the market from private individuals.
			56	57	58	59	60	61
			Rs. a. p.	Rs. a. p.	Rs. a. p.			
Cachar	1	Silchar	19 0 0	1,161 9 3	1,180 9 3	...	...	...
Sylhet	2	Sylhet	...	198 3 10	198 3 10	...	...	...
	3	Habiganj (Union) ...	266 0 0	47 3 6	313 3 6	...	...	...
Goalpara	4	Dhubri	...	82 5 0	82 5 0	...	...	...
	5	Goalpara	...	116 10 6	116 10 6	...	...	...
Kamrup	6	Gauhati	77 4 0	598 0 1	675 4 1	...	...	...
	7	Barpeta	...	79 4 6	79 4 6	...	...	...
Darrang	8	Tezpur	...	223 8 4	223 8 4	...	...	...
Nowgong ...	9	Nowgong	...	...	...	...	...	...
Sibsagar	10	Sibsagar (Station) ...	...	166 15 4	166 15 4	...	...	...
	11	Jorhat (Union)... ...	...	22 7 9	22 7 9	...	...	...
	12	Golaghat (,,)... ...	...	154 0 3	154 0 3	...	...	...
Lakhimpur ...	13	Dibrugarh	286 11 6	704 1 0	990 12 6	...	...	...
Khasi and Jaintia Hills	14	Shillong (Station) ...	84 0 0	238 1 1	322 1 1	...	...	...
		Total	732 15 6	3,792 6 5	4,525 5 11	...	...	...
		TOTAL FOR 1901-1902...	624 15 4	3,003 1 1	3,628 0 5	...	* ...	...

* This amount is not included in the
† Excludes Rs. 20 on account of per

II—*continued.*

8									
Grants and contributions for general and special purposes.									
From Government.			From Local Funds.			From other sources.			Total.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
46	47	48	49	50	51	52	53	54	55
Rs. a. p.			Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
3,647 2 2	...	...	...	...	400 0 0	...	...	...	4,047 2 2
...	...	...	...	...	...	...	...	...	...
...	...	...	1,000 0 0	...	...	...	...	...	1,000 0 0
1,500 0 0	...	...	...	...	...	...	...	...	1,500 0 0
1,000 0 0	...	...	...	...	...	...	...	...	1,000 0 0
...	...	...	10,000 0 0	...	...	...	...	...	10,000 0 0
2,500 0 0	...	...	...	...	...	...	...	...	2,500 0 0
5,000 0 0	...	...	...	...	...	...	...	...	5,000 0 0
5,000 0 0	...	...	...	...	...	200 0 0	...	...	5,200 0 0
5,000 0 0	...	...	...	...	...	...	...	...	5,000 0 0
2,000 0 0	...	...	...	...	...	...	...	...	2,000 0 0
1,500 0 0	...	...	...	...	...	...	...	...	1,500 0 0
8,000 0 0	...	...	...	...	...	...	...	...	8,000 0 0
2,500 0 0	...	...	...	...	...	...	...	100 0 0	2,600 0 0
37,647 2 2	...	...	11,000 0 0	...	400 0 0	200 0 0	...	100 0 0	49,347 2 2
43,951 11 1	...	...	11,000 0 0	...	400 0 0	...	...	260 0 0	55,611 11 1

II—*concluded.*

10					11	12	13	14
ordinary and debt.								
Realisations of sinking fund for re-payment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.
	Permanent.	Others.						
62	63	64	65	66	67	68	69	70
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	21,255 6 5	24,975 15 0	1 5 8	2 8 0
...	...	...	...	...	20,151 1 10	22,376 7 2†	1 6 1	1 7 2
...	...	...	...	...	5,293 2 11	8,926 4 3	0 9 2	1 0 2
...	...	...	...	...	12,578 7 9	21,832 12 2	1 9 11	3 5 10
...	...	...	...	...	6,810 12 2	8,734 0 9	0 11 11	1 4 8
...	...	200 0 0	30 2 4	230 2 4	47,702 7 4	51,224 0 6	2 3 8	4 1 5
...	...	...	...	...	8,726 14 4	25,240 13 3	0 8 8	0 15 11
...	...	38 7 7	29 9 0	68 0 7	19,360 10 5	20,774 1 8	1 1 3	3 13 4
...	60 0 0*	...	...	60 0 0	11,540 2 0	14,639 13 1	0 8 8	2 10 4
...	...	...	...	...	11,671 13 0	12,206 12 5	0 9 4	2 0 8
...	100 0 0*	...	...	100 0 0	6,426 1 3	9,402 4 0	0 7 10	2 3 5
...	30 0 0	...	...	30 0 0	5,454 2 3	8,663 11 0	0 7 11	2 5 8
...	50 0 0	0 12 2	...	50 12 2	37,189 8 2	41,390 10 8	1 5 2	3 9 9
...	50 0 0	...	...	50 0 0	22,651 8 10	25,701 3 10	2 14 8	3 10 4
...	290 0 0	239 3 9	59 11 4	588 15 1	2,36,812 2 8	2,96,088 13 9	1 4 2	2 7 10
...	190 0 0	740 4 3	126 10 5	1,056 14 8	2,46,407 15 6	2,95,255 3 3	1 4 7	2 9 6

Comptroller's accounts for 1902-1903.
manent advance.

FORM

Statement showing the Expenditure of the Municipalities

1	2	3	4			
			General administration			
Name of district.	Serial No. of Municipality.	Name of Municipality.	General administration (office establishment, inspection, Honorary Magistrate's establishment, etc.).	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	695 3 6	303 7 10	...	...
Sylhet	2	Sylhet	1,267 7 0	1,349 1 6	...	...
	3	Habiganj (Union) ...	36 0 0	456 3 0	...	...
Goalpara	4	Dhubri	406 6 4	193 8 0	...	...
	5	Goalpara	355 2 3	547 15 1	...	...
Kamrup	6	Gauhati	1,465 11 0	1,122 6 1	...	...
	7	Barpeta	442 0 1	221 4 2	188 10 9	...
Darrang	8	Tezpur	388 0 0	400 13 10	1,094 12 9	...
Nowgong	9	Nowgong	668 2 6	395 8 2	...	16 13 9
Sibsagar	10	Sibsagar (Station) ...	535 0 0	170 5 2	...	...
	11	Jorhat (Union) ...	300 0 0	202 1 3	...	...
	12	Golaghat (Union) ...	402 0 0	306 0 0	...	...
Lakhimpur	13	Dibrugarh	957 14 6	1,227 11 2	...	...
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	453 8 9	1,649 7 8	...	...
		Total	8,372 7 11	8,545 13 6	1,283 7 6	16 13 9
		TOTAL FOR 1901-1902	8,309 12 4	8,061 7 11	1,290 2 2	6 2 0

FORM III—

1	2	3	6						
			Public health and						
Name of district.	Serial No. of Municipality.	Name of Municipality.	Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.
			Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.			
			16	17	18	19	20	21	22
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar ...	1	Silchar ...	2,699 0 6	...	554 4 0	214 0 0	6,273 2 5	1,269 9 4*	60 0 0
Sylhet ...	2	Sylhet ...	1,965 11 6	...	917 3 0	...	7,464 12 3	1,963 2 8	140 0 0
	3	Habiganj (Union).	...	79 15 6	100 0 0	104 9 2	2,103 15 7	200 0 0	45 0 0
Goalpara ...	4	Dhubri ...	...	338 12 6	...	475 9 6	3,690 0 4	439 3 3	...
	5	Goalpara...	...	699 13 0	...	195 5 6	1,931 15 0	188 4 0	...
Kamrup ...	6	Gauhati ...	813 10 3	10,721 10 1	20 0 0	586 7 3	15,318 5 9	1,094 0 0	108 0 0
	7	Barpeta ...	49 8 6	...	...	...	3,148 0 1	300 0 0	...
Darrang ...	8	Tezpur ...	...	410 3 8	...	1,526 10 3	7,212 14 0	25 0 0	...
Nowgong ..	9	Nowgong	348 15 6	139 1 0	403 11 3	528 7 0	3,613 13 3	240 0 0	...
Sibsagar...	10	Sibsagar (Station).	...	281 0 0	...	34 15 10	3,649 9 6	500 0 0	70 0 0
	11	Jorhat (Union).	...	94 15 6	...	240 15 6	1,479 2 9	180 0 0	60 0 0
	12	Golaghat (Union).	29 10 0	476 1 4	758 0 8	192 3 0	1,033 5 9	180 0 0	60 0 0
Lakhimpur...	13	Dibrugarh	311 2 3	468 4 0	...	1,474 10 9	10,544 9 9	1,224 0 0	144 0 0
Khasi and Jaintia Hills.	14	Shillong (Station).	...	1,532 0 2	...	...	10,395 11 5	430 0 0	152 0 0
		Total ...	6,217 10 6	15,241 12 9	2,753 2 11	5,573 13 9	77,859 5 10	8,233 3 3	879 0 0
TOTAL FOR 1901-1902 ...			18,278 12 2	14,032 7 5	2,647 14 9	6,023 18 1	73,422 8 0	8,210 4 0	907 1 9

* Includes Rs. 71-4 on account of contribu-

III.

in the Province of Assam during the year 1902-1903.

			5				
and collection charges.			Public safety.				
Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oils, repairs, etc.).	Police (establishment, purchase of clothing, latrines, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
8	9	10	11	12	13	14	15
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	998 11 4	...	1,094 7 0	...	...	1,094 7 0
...	...	2,616 8 6	35 10 6	1,248 15 9	...	41 8 0	1,326 2 3
...	...	492 3 0	...	442 15 9	795 14 6	...	1,238 14 3
...	...	599 14 4	...	758 14 0	...	6 3 0	765 1 0
99 11 6	...	1,002 12 10	...	...	...	0 8 0	0 8 0
54 5 0	...	2,642 6 1	...	1,139 4 8	63 0 0	8 13 0	1,211 1 8
...	...	851 15 0	...	...	...	22 6 0	22 6 0
...	480 0 0	2,363 10 7	...	667 8 6	...	...	667 8 6
...	...	1,080 8 5	23 2 0	68 10 3	17 7 3	8 12 0	117 15 6
8 8 0	...	713 13 9	...	607 10 3	...	19 10 0	627 4 3
...	...	502 1 3	...	...	418 0 0	2 4 0	420 4 0
...	...	708 0 0	...	...	478 5 0	2 8 0	480 13 0
...	...	2,185 9 8	...	967 7 6	...	...	967 7 6
35 14 11	...	2,138 15 4	...	1,137 5 9	32 2 0	5 1 0	1,174 8 9
198 7 5	480 0 0	18,897 2 1	58 12 6	8,133 3 5	1,804 12 9	117 9 0	10,114 5 8
496 10 10	...	18,164 3 3	61 10 0	7,154 8 4	1,742 7 8	155 15 0	9,114 9 0

continued.

convenience.

Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Public works.				Total.
					Establishment	Buildings.	Roads.	Stores.	
23	24	25	26	27	28	29	30	31	32
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
781 9 0	...	...	104 2 0	120 0 0	762 0 0	...	5,292 14 6	...	18,130 9 9
...	...	...	...	234 1 0	979 4 6	50 11 0	2,052 5 0	...	15,767 2 11
...	...	6 12 0	2 8 6	...	...	...	484 1 9	...	3,126 14 6
327 14 0	293 4 0	...	...	1 0 6	374 0 0	26 12 11	1,465 1 11	...	7,431 10 11
...	306 10 0	23 2 10	...	...	506 5 7	14 0 9	1,433 15 1	...	5,299 7 9
429 4 0	908 15 0	146 14 0	1,128 2 3	9 0 0	669 14 9	1,050 5 7	5,834 15 7	87 1 6	38,926 10 0
1,100 9 6	206 14 0	...	...	...	444 0 0	101 7 10	8,619 2 2	...	13,969 10 1
417 14 3	230 13 8	...	1,047 14 2	...	783 0 0	770 0 0	3,671 10 4	...	16,096 0 4
83 4 0	421 15 0	28 3 0	...	...	480 0 0	93 11 6	3,616 7 4	...	9,997 8 10
...	438 7 4	...	...	...	695 0 0	477 1 3	3,169 11 1	33 0 0	9,348 13 0
694 7 0	254 14 1	3 12 6	...	...	469 0 0	100 0 6	1,327 3 0	15 0 0	4,919 6 10
800 0 0	289 11 7	30 0 6	...	...	402 0 0	36 2 0	722 3 2	85 2 0	5,094 7 6
446 10 6	...	...	116 13 9	60 0 0	432 0 0	379 9 9	8,698 9 0	98 4 0	24,398 9 9
592 10 6	129 8 0	...	...	...	...	120 5 6	3,999 15 11	...	17,392 3 6
5,674 2 9	3,481 0 8	238 12 4	2,399 8 8	424 1 6	6,996 8 10	3,220 4 7	50,388 3 10	318 7 6	1,89,899 3 8
8,536 11 0	3,501 1 4	209 0 6	4,459 9 6	428 11 0	7,822 14 0	4,396 15 11	40,856 13 10	320 1 6	1,93,554 11 9

tion towards Leper Asylum.

FORM

Name of district.	Serial No. of Municipality.	Name of Municipality.	7 Public instruction. Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.
			33	34	35	36
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cachar	1	Silchar	...	656 0 0	...	656 0 0
Sylhet	2	Sylhet	...	730 11 3	...	730 11 3
	3	Habiganj (Union) ...	...	216 12 6	...	216 12 6
Goalpara	4	Dhubri	...	556 7 7	...	556 7 7
	5	Goalpara	...	249 4 0	...	249 4 0
Kamrup	6	Gauhati	...	1,590 0 11	...	1,590 0 11
	7	Barpeta	...	1,518 0 0	...	1,518 0 0
Darrang	8	Tezpur	...	443 2 4	...	443 2 4
Nowgong	9	Nowgong	249 1 9	72 0 0	...	321 1 9
Sibsagar	10	Sibsagar (Station) ...	521 11 8	180 0 0	...	701 11 8
	11	Jorhat (Union)... ...	...	548 6 0	...	548 6 0
	12	Golaghat (Union) ...	500 0 0	...	...	500 0 0
Lakhimpur...	13	Dibrugarh	680 9 9	180 0 0	...	860 9 9
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	...	660 0 0	...	660 0 0
		Total	1,951 7 2	7,600 12 7	...	9,552 3 9
		TOTAL FOR 1901-1902	2,446 8 10	5,433 7 6	67 0 0	7,947 0 4

* Includes Rs. 100 on account of Coronation expenses. | † Includes Rs. 504-8 on account of land revenue.

FORM III

Name of district.	Serial No. of Municipality.	Name of Municipality.	10 Extraordinary. Investments. In securities (other than for sinking funds).	In Savings Banks.	Repayments to sinking funds.	Repayment of loans.
			46	47	48	49
						Rs. a. p.
Cachar	1	Silchar	...	...	...	...
Sylhet	2	Sylhet	...	...	...	...
	3	Habiganj (Union) ...	...	...	...	...
Goalpara	4	Dhubri	...	...	...	...
	5	Goalpara	...	...	...	...
Kamrup	6	Gauhati	...	...	...	732 7 4
	7	Barpeta	...	...	...	...
Darrang	8	Tezpur	...	...	...	...
Nowgong	9	Nowgong	...	...	...	...
Sibsagar	10	Sibsagar (Station) ...	...	...	...	...
	11	Jorhat (Union) ...	...	...	...	...
	12	Golaghat (Union) ...	...	...	...	...
Lakhimpur	13	Dibrugarh	...	...	...	...
Khasi and Jaintia Hills ...	14	Shillong (Station) ...	...	...	...	...
		Total	...	...	...	732 7 4
		TOTAL FOR 1901-1902	...	...	...	704 4 8

* This is not included in the Comptroller's accounts.
† Excludes Rs. 100 on account of imprest money.
‡ Excludes Rs. 20 on account of permanent advance.
§ Includes Rs. 7-0-8, being amount of uncashed cheques.

III—*continued.*

8	9							
Contributions.	Miscellaneous.							
	Interest on loans.				Other items (to be specified in as many columns as may be necessary).			
For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Audit charges.	Other miscellaneous charges.	*Mela.*	Total.
37	38	39	40	41	42	43	44	45
Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	135 0 0	1,022 13 0	...	1,157 13 0
710 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	43 0 0	100 0 0	...	143 0 0
...	...	...	...	...	54 0 0	386 5 0	...	440 5 0
...	...	...	...	...	35 0 0	162 11 6*	...	197 11 6
...	...	487 2 4	...	...	261 0 0	1,930 14 8†	...	2,679 1 0
...	...	...	...	...	31 0 0	428 8 0	...	459 8 0
...	...	...	...	...	254 0 0	...	...	254 0 0
200 0 0	...	...	...	...	26 0 0	...	...	26 0 0
...	...	...	...	...	259 6 9	92 0 0	274 15 3	626 6 0
...	...	...	...	...	58 0 0	100 0 0‡	...	158 0 0
...	...	...	...	79 0 0	...	400 0 0	...	479 0 0
...	...	...	...	353 3 6	189 0 0	3,853 1 6	...	4,395 5 0
650 0 0	...	...	...	...	152 0 0	...	...	152 0 0
1,560 0 0	...	487 2 4	...	432 3 6	1,497 6 9	8,476 5 8	274 15 3	11,168 1 6
710 0 0	...	515 5 0	...	351 12 0	1,132 4 0	3,569 2 8	...	5,568 7 8

‡ Represents Coronation expenses.

—*concluded.*

				11	12	13
and debt.						
Advances.		Deposits.	Total.	Closing balance.	Grand total.	Remarks.
Permanent.	Others.					
50	51	52	53	54	55	56
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p	*Memorandum of Liabilities and Claims.*
...	...	...	...	2,938 5 11‖	24,975 15 0	Rs. a. p.
...	...	...	...	1,225 14 3¶	22,376 7 2	Liabilities—
...	...	...	...	3,708 8 0	8,926 4 3	Balance of loans ... 11,446 0 9
...	...	...	...	12,039 5 4§	21,832 12 2	Less balance of sinking funds ... ...
...	...	...	...	1,984 4 8	8,734 0 9	Net balance of loans ... 11,446 0 9
...	...	...	732 7 4	3,442 5 6	51,224 0 6	Deposits ... ...
...	...	...	...	8,419 6 2	25,240 13 3	Total 11,446 0 9
...	...	...	...	949 11 11	20,774 1 8	Claims—
...	...	...	...	2,836 10 7‖	14,639 13 1¶	Advance recoverable ... ...
...	...	...	...	188 11 9	12,206 12 5	Net amount ... 11,446 0 9
100 0 0*	...	...	100 0 0	2,754 1 11	9,402 4 0	*Memorandum of Investments.*
30 0 0	...	...	30 0 0	1,371 6 6	8,663 11 0	Description of securities. / Nominal amount.
50 0 0	...	...	50 0 0	8,533 1 0	41,390 10 8**	
50 0 0	...	...	50 0 0	3,433 8 3	25,701 3 10	..... / .....
230 0 0	...	...	962 7 4	53,825 5 9††	2,96,088 13 9	
80 0 0	135 3 6	...	919 8 2	59,276 11 1	2,95,255 3 3	

‖ Includes Rs. 60 on account of permanent advance.
¶ Includes Rs. 16-11, being amount of an uncashed cheque.
** Excludes Rs. 11-8, being amount of an uncashed cheque.
†† Excludes Rs. 110 on account of permanent advance.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN EASTERN BENGAL AND ASSAM

DURING THE YEAR

1905-1906.

SHILLONG:

PRINTED AT THE EASTERN BENGAL AND ASSAM SECRETARIAT PRINTING OFFICE.

1906.

Price 1s. 6d.] [*Price One Rupee*

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SHILLONG:

PRINTED BY E. HILL, PRESS SUPERINTENDENT, EASTERN BENGAL AND ASSAM.

Resolution on the Annual Reports on the working of Municipalities in Eastern Bengal and Assam during the year 1905-1906.

Extract from the Proceedings of the Lieutenant-Governor of Eastern Bengal and Assam in the Municipal Department, No. 13190*F., dated the 8th December* 1906.

READ—

The Reports from Commissioners of Divisions on the working of Municipalities in Eastern Bengal and Assam during 1905-1906.

RESOLUTION.

THE number of municipalities and municipal institutions on the 31st March 1905 was 49, of which 14 were in Assam. Of these, 39 were constituted under Act III (B.C.) of 1884, and 10 (5 municipalities, 2 stations, and 3 unions) under Act V (B.C.) of 1876. No addition was made during the twelve months, but the constitution of a Union at Hailakandi was notified before the close of the year, to take effect from the 1st April 1906.

Number of municipalities.

2. The following changes were made in the areas under Municipal Government: In Chandpur the village Koralia was excluded: in Silchar certain railway lands and property were brought within municipal limits, and a small village was added to the Shillong Station.

Changes in boundaries.

No changes were made in the legal constitution of any municipality. A proposal to convert the Shillong Station into a municipality was rejected.

Changes in legal constitution.

General by-laws were sanctioned for the Nawabganj and Barpeta Municipalities and model rules of business were framed by the Chandpur Municipality. By-laws under the Hackney Carriage Act were sanctioned for the Mymensingh and Gauhati Municipalities. By-law 17 and clause 8 of by-law 1 of the Silchar Municipality were rescinded as being *ultra vires*. Some additions were made to the by-laws of the Tezpur Municipality.

By-laws.

Part IX of Act III (B.C.) of 1884 was extended to the Brahmanbaria Municipality, and the whole of the Gauhati Municipality was brought under the operation of Part VI. The provisions of sections 224 to 244, 249 to 253, 261 to 273, and 275 to 278 of the Act were extended to Cox's Bazar Municipality.

3. The elective system is in force in 27 municipalities in Eastern Bengal and in 6 in Assam. General elections of Commissioners were held in 23 cases. The election of the Commissioners of ward No. III of the English Bazar Municipality was declared void, and a fresh election was ordered. At Sylhet allegations of corrupt practices were made, but the successful candidates withdrew voluntarily before the intervention of the Deputy Commissioner became necessary. The rate-payers of Jalpaiguri were granted the privilege of election in 1904, and it was exercised, with successful results, for the first time during the year. By-elections were also held in several municipalities to fill vacancies.

Elections.

One of the most gratifying features of the recent elections was the success of Muhammadan candidates, and the Lieutenant-Governor welcomes this indication of a growing interest in civic administration on the part of the Muhammadan community.

4. The number of meetings held was 718 against 755 in 1904-05. Sherpur headed the list with 35, and Jhalokati and Nawabganj came next with 25 each. In Assam Gauhati came first with 18 meetings. Eleven towns, chiefly in Assam, failed to hold the regulation number of twelve meetings in the year. Meetings proved abortive in 68 cases, the largest number occurring in Nawabganj. The attendance of the Commissioners of the Bogra Municipality was very irregular, the Chairman being the only member present at some of the meetings.

Meetings.

Number of rate-payers. Proportion of rate-payers to population.

5. The total number of rate-payers was 105,003, the percentage to municipal population being 16·8. The percentage was highest at Nawabganj (29·4) and lowest in Narainganj (9·6). The low ratio in this municipality is attributable to the presence of a large number of day-labourers working in the jute and other factories, municipal taxes being paid by employers. The divisional percentage was highest in Rajshahi (19·8) and lowest in Dacca (14·6) as was the case last year. It fell below the provincial average in 27 cases, 15 of which occurred in municipalities in the Dacca Division.

Methods of taxation.

6. A rate on holdings was in force in 13 municipalities and in certain wards of Madaripur; the alternative tax on persons was levied in the others. Noakhali, which had hitherto levied a rate on persons, introduced the rate on holdings from 1st April 1906. In Rangpur, in which the enforcement of a rate on holdings was sanctioned last year, no action was taken, owing to the regrettable failure of the Municipal Commissioners to prepare a valuation list. In Nowgong, the substitution of a rate on holdings for the tax on persons resulted in an increase of Rs. 629. The Municipality of Rampur Boalia has recently applied to Government for the services of a trained officer to revise its valuation list, with a view to the adoption of a tax on holdings. The rate on holdings was levied at the maximum rates in Dacca (10 per cent.) and in Chittagong, Gauhati and Shillong ($7\frac{1}{2}$ per cent). Government buildings are invariably assessed at the maximum rate. Latrine fees are levied in 34 towns, and a water-rate in Mymensingh, Gauhati and Shillong. No water-rate is levied in Dacca, although it is supplied with filtered water, but a fee levied on house connections yielded an income of Rs. 9,612.

Incidence of taxation.

7. The average incidence of taxation per head of population was Re. 1-5-10, showing an increase of 8 pies per head, compared with the previous year. In Eastern Bengal towns, all of which are administered under the Bengal Act III of 1884, the average incidence was Re. 1-5-9 per head. In the four towns of Assam, which are under the same Act, the average was Re. 1-13-3. The incidence varied between Rs. 3-4-7 at Shillong and Re. 0-6-4 at Bazitpur. In four other towns also it was less than 8 annas. The extremely low incidence (Re. 0-11-6) at Sirajganj, which is one of the largest towns in the province, was the cause of special inquiry by Sir Bampfylde Fuller. The Lieutenant-Governor is glad to find that action is being taken by the Municipal Commissioners to revise the assessment.

Revision of assessment.

8. Assessments were revised generally or partially in the majority of the municipalities. The revision provided for a net increase of income of Rs. 37,709 (Appendix B), but the actual receipts were only Rs. 25,353 in excess of the receipts of the year preceding. The assessed increase for each Division was Dacca Rs. 8,601, Chittagong Rs. 22,503, Rajshahi Rs. 2,042, Surma Valley and Hill Districts Rs. 2,302, and Assam Valley Districts Rs. 2,263. Chittagong Municipality headed the list with an increase of Rs. 12,959, of which Rs. 8,034 was under house-tax and the balance under the latrine tax. Next in order were Chandpur Rs. 4,431, Jamalpur Rs. 3,399, Brahmanbaria Rs. 3,097, Dacca Rs. 1,893, Comilla Rs. 1,629, Bogra Rs. 1,426, Sylhet Rs. 1,424, and Dinajpur Rs. 1,401. At Rangpur there was a falling off of Rs. 879, due to the fact that some rate-payers left the town. The financial position of the Jamalpur Municipality, which was on the verge of bankruptcy, has been much improved by a revision of the assessment.

New imposts.

9. No new imposts were levied in any of the municipalities except in Old Malda, where a fee on the registration of carts was imposed.

Income from various sources.

10. The total income of the municipalities, excluding opening balances, was Rs. 13,50,637, or Rs. 95,961 more than in 1904-05. Excluding Provincial and Local grants, private contributions, and loans from Government, the increase for the year amounted to Rs. 81,998. Grants from Provincial and Local revenues showed a net decrease of Rs. 10,886. While the grants to municipalities in Assam showed an increase of Rs. 5,097, owing to a special contribution of Rs. 6,000 to the Shillong Station to meet a part of the cost of a public market, those made to municipalities in Eastern Bengal fell off by Rs. 15,983. This was due to large subventions having been sanctioned in 1904-1905 for medical purposes.

A considerable portion of the increase of Rs. 81,998 was due to two special causes. The receipts under "Extraordinary and Debt" were swelled by the inclusion in the

municipal accounts, under the head "Advances," of contributions made by municipalities to Class II A (now Class III) dispensaries, in accordance with Bengal Government Notification No. 2018M., dated the 29th July 1903. The receipts from this source amounted to Rs. 41,726 against Rs. 2,221 in 1904-1905. Under the same orders corresponding payments are debited to "Advances" in the municipal accounts.

The second cause of the increase was a fictitious increase of Rs. 10,000 under the head "Grants and contributions" of the Jalpaiguri Municipality. This sum was deposited first in the Savings Bank, and as the procedure was irregular, the money was withdrawn and credited to the Treasury. The entry thus appeared twice on the receipt and once on the expenditure side.

Excluding income under the head "Extraordinary and Debt," Grants from Provincial and Local Revenues, and Private Contributions the total revenue of the year showed an increase of Rs. 30,286, or 3 per cent. The Chittagong Division accounted for Rs. 23,759. In the Dacca and Surma Valley Divisions the increase was small.

Turning to the various sources of income, the increase was marked under the heads "Tax on holdings and tax on persons." The income under these heads taken together showed an increase of Rs. 15,000 approximately, of which Chittagong contributed Rs. 5,726. The other chief contributors were English Bazar (Rs. 1,681), Brahmanbaria (Rs. 1,571), Dacca (Rs. 1,281) and Nowgong (Rs. 723). The increase of Rs. 6,104 under "Conservancy" occurred mainly in the Dacca and Chittagong Divisions, the municipalities in Assam showing a decline of Rs. 3,214. The revenue from tolls on roads and ferries showed an increase of Rs. 2,588. Under the head "Revenue derived from municipal property and powers apart from taxation," there was an increase of Rs. 7,684, but the Chittagong Municipality alone showed an increase of Rs. 10,036, due to the collection of arrear rents. The receipts from markets and slaughter-houses declined by Rs. 1,873 and those under "Miscellaneous" by Rs. 3,763.

The following statement shows the percentage of receipts under the principal sources of income of municipalities, distributed according to Divisions:—

	Dacca.	Rajshahi.	Chittagong.	Assam Valley Districts.	Surma Valley and Hill Districts.
1. Municipal rates and taxes	81·5	74·4	75·1	42·5	68·9
2. Realizations under Special Acts	1·8	3·2	2·2	8·3	2·8
3. Revenue derived from municipal property and powers apart from taxation.	7·0	4·9	14·6	23·4	8·6
4. Grants from Provincial and Local revenues ...	3·1	8·2	4·9	24·1	18·5
5. Private contributions	2·5	7·7	2·2	0·2	...

The large percentage which the grants from Provincial and Local revenues bear to total income in the two Divisions of Assam is due to the fact that the majority of the municipalities receive liberal subsidies from Provincial revenues in consideration of the fact that Government is the ground landlord. The percentage of receipts from private contributions in the Rajshahi Division is noticeable.

Expenditure.

11. The aggregate expenditure amounted to Rs. 13,57,339, or an increase of Rs. 1,03,654. The ordinary expenditure (excluding loans, advances and the like) rose from Rs. 11,16,637 to Rs. 11,54,389. Increases occurred chiefly under "Conservancy" (Rs. 23,090), "Markets and slaughter-houses" (Rs. 16,949), "Drainage" (Rs. 5,303), "Water-supply" (Rs. 3,019), "Office and collection establishment" (Rs. 4,818). The cost of work done for private individuals also rose from Rs. 4,756 to Rs. 11,430; the increase occurred in the Dacca Municipality. Expenditure on public works and on hospitals and dispensaries showed a decline of Rs. 14,982 and Rs. 14,472, respectively. Under "Extraordinary and Debt" there was an increase of Rs. 65,902, due mainly to the fact that a sum of Rs. 65,047, which was expended by dispensaries, was incorporated in the municipal accounts, compared with only Rs. 12,040 which passed through the accounts of 1904-1905. Of the increased expenditure of Rs. 4,818 on office and

collection establishment, Dacca was responsible for two-thirds, owing to the appointment of a Secretary and Engineer. Judging from the remarks of the Magistrate, the appointment has not, so far, been fully justified.

Water-supply (Rs. 77,151).

12. The expenditure on water-supply, Rs. 77,151, showed a small increase of over Rs. 3,000, although capital outlay declined by Rs. 3,474. Dacca was mainly responsible for the increase of maintenance charges. The water-supply was originally estimated to provide 10,000 people with 10 gallons per head, and it is now supplying 60,000 people with 5 gallons per head daily. This involved a much larger expenditure on coal: the erection of a subsidiary reservoir with pipe connections for the supply of filtered water to Government House, and the purchase of a steam pump and a boiler for the purpose of pumping the river water directly into the settling tanks, added considerably to the normal expenditure. Even with these improvements, the water-supply is wholly inadequate, and the Lieutenant-Governor has instructed the Superintending Engineer to submit a scheme for remodelling and improving the water-works. Some improvements to the filter beds of the Mymensingh water-works were carried out on the recommendations of the Sanitary Engineer, Bengal, and the Sanitary Commissioner, but the lack of funds prevented the municipality from carrying out all the recommendations. Shillong and Gauhati are the only other towns with a regular installation of water-works. Those at Gauhati were found to be unsuitable, and Government has undertaken to supply new filter beds. These have neared completion. The Municipalities of Faridpur and Patuakhali are exceptional in that the Commissioners have supplied the towns with water filters. In Faridpur the filter supplies 10,000 gallons of excellent water daily; a second filter on the same lines was constructed during the year.

A scheme for the supply of filtered water to the town of Narainganj at a cost of Rs. 1,50,000 has been recently sanctioned by Government, and a loan for that amount has been promised. Detailed plans and estimates are under preparation, and it is expected that the work will be well in hand before the close of the current year.

The Barisal water-works scheme has been hanging fire for some time. The original estimate, Rs. 1,82,000, was sanctioned by Government some time back, and it is reported that almost the whole of the money has been raised locally. The final estimates show, however, an excess expenditure of Rs. 25,000, and the Chief Engineer has now under consideration a proposal to change the site of the in-take with a view to reducing the cost to the sanctioned estimate. The Municipal Commissioners of Rampur Boalia have also for some time been considering two alternative schemes for supplying the town with good water from galleried wells, but both have been rejected on the score of expense. If the municipality are not prepared to embark on a costly scheme they might give a trial to the filter system adopted by Faridpur.

Public Works (Rs. 2,14,407).

13. The outlay on public works was Rs. 14,982 less than in 1904-1905. The expenditure on "Buildings" fell from Rs. 32,957 to Rs. 11,342. In the Dacca Division alone there was a decrease under this head of Rs. 22,471, for which the towns of Mymensingh, Dacca and Narainganj were mainly responsible. In Dacca and Mymensingh large sums were expended in 1904-1905 on the municipal office building and the new town hall respectively. The expenditure on roads in the Dacca Division also fell off. The construction of additional metalled roads is desirable in almost all towns in Eastern Bengal, but much useful work was accomplished in maintaining the existing communications.

Conservancy (Rs. 3,63,172).

14. The increase (Rs. 23,090) of expenditure under "Conservancy" is noteworthy: it was common to all Divisions, but most marked in the Chittagong and Assam Valley Divisions. Of the additional expenditure of Rs. 6,002 in the Chittagong Division, Chandpur contributed Rs. 2,095, due chiefly to the purchase of additional bullocks and conservancy carts. The expenditure in Dibrugarh showed an increase of Rs. 4,517. Two-thirds of this amount was usefully spent in filling up borrow pits. Generally speaking, the increased expenditure of municipalities was incurred on the construction of latrines, the acquisition of lands for trenching ground, and the importation of sweepers.

In 7 towns the expenditure on conservancy exceeded 40 per cent. of the total expenditure, *viz.*:—Habiganj (53·1), Noakhali (46·5), Dibrugarh (44·9), Dhubri (44·5), Narainganj (44·4), Shillong (43·8), and Muktagacha (40·1); in the Patuakhali Municipality (4·8) insufficient attention is apparently paid to this important branch of municipal administration.

The latrine system was extended to the Brahmanbaria Municipality and to the south section of Chandpur. In Dacca the sewage filter at Nayasarak is said to have worked satisfactorily, but this provides for only a small portion of the town. A septic tank was built three years ago, but no experiments have been made with it owing to the

scarcity of the water-supply. Two of the pressing needs of the town of Dacca are the improvement of the drainage and the conservancy arrangements. With the establishment of the headquarters of Government at Dacca, the population of the already crowded town must necessarily increase, and Mr. Hare trusts that the capital of the new province will so administer its affairs as to serve as a model to other towns. Detailed plans are now being elaborated for the drainage scheme. The Sanitary Commissioner has been permitted to visit Cawnpore and Howrah, with a view to ascertaining the practice in those towns. It is anticipated that heavy expenditure will be incurred, the greater portion of which will have to be met from provincial revenues.

Medical (Rs. 1,45,556).

15. The total expenditure under "Medical" was Rs. 14,472 less than in the year preceding. The decrease was shared by all the Divisions except Chittagong and the Assam Valley, and was largest in the Dacca Division, where it amounted to Rs. 8,381. In the Dacca Municipality, where the expenditure fell short by nearly Rs. 4,000, the decrease is attributed to the withdrawal of Rs. 1,00,500 from the Mitford Hospital Invested Fund for the purpose of lending one lakh to a Court of Wards estate in Bakarganj, which is said to have paid no interest on the loan. In Mymensingh there was a decrease of Rs. 3,223, but this was due to the special outlay in 1904-1905 on buildings. For similar reasons the expenditure in Sherpur (Mymensingh), Rangpur and Bogra decreased. On the other hand, Comilla, Jalpaiguri, English Bazar, and Dinajpur increased their expenditure, owing to the construction of buildings chiefly for the residence of dispensary officials.

A class for training native *dhais* was opened in Bogra, but it proved unsuccessful.

Public Instruction (Rs. 44,829).

16. Expenditure on education increased by Rs. 1,809, chiefly in the Dacca and Chittagong Divisions. The percentage of total expenditure spent on education by the municipalities in Eastern Bengal and Assam was 3·9. The percentage was highest in the Chittagong and lowest in the Dacca Division, and varied from 1·1 in Faridpur to 15·3 in Chittagong. The percentage must necessarily vary according to the amount spent on buildings. In Sherpur (Mymensingh) Rs. 1,500 was expended on a school for girls, and a considerable sum was spent by the Chittagong Municipality on repairs to a school building. In Sylhet, where 2·1 per cent. of the ordinary income was spent on primary education, the paucity of children in the town is alleged as the reason for limiting the expenditure. In Gauhati, where the percentage was less than in any other town in the Assam districts, the small expenditure was due to the withdrawal of aid from Sanskrit and Persian schools.

Municipal Improvements.

17. Among other improvements, the following may be noted:—

In Dacca the Victoria Park was greatly improved, and the Northbrook Hall was repaired. The streets of Dacca were watered with unfiltered water, and a bustee at Patuatoli was improved at a cost of Rs. 1,762. In Narainganj experiments were made with incandescent lamps, and as a result it has been decided to introduce the sunlight lamp for lighting the streets. In Pirojpur drains were re-excavated and connected with the tidal rivers. A large bridge was reconstructed. The sanitation of Chandpur was improved by the construction of drains and the filling up of ditches. In Noakhali the Hindu cremation ground was improved by the excavation of a tank and the construction of a corrugated iron shed. In Chittagong useful work was done in clearing the jungle and cleaning the drains, and in Rampur Boalia some masonry drains were built, and insanitary ditches filled up. Rangpur constructed two burning ghats, while Jalpaiguri spent a considerable sum in extending its drains. In Sirajganj and English Bazar masonry wells were sunk. In Silchar an important improvement was effected by the reclamation of Tarapur, and a swamp in cantonments was converted into ornamental public grounds. In Shillong a handsome market has been erected, and in Gauhati considerable progress was made in the reconstruction of the market. The improvements effected in the majority of cases consisted mainly in the construction, repairs and metalling of roads, provision of additional street lamps, rubbish carts, rubbish bins and the acquisition of land for municipal requirements.

Demands, collections and balances.

18. The current demand amounted to Rs. 8,08,355 or Rs. 30,482 in excess of that of the previous year. The increase was shared by all the Divisions except Rajshahi. It was especially marked in the Chittagong Division, where it rose from Rs. 68,717 to Rs. 84,801. Including arrears the demand increased from Rs. 8,04,551 to Rs. 8,36,206, of which Rs. 7,83,589 or 93·7 per cent. was collected during the year. The percentage

of total collections on the current demand fell from 97·7 to 96·9 which was due to heavy remissions in Dibrugarh, Gauhati, Sylhet, Dacca and Rangpur. No explanation of the large remissions in Dacca and Rangpur has been given.

In Dibrugarh remissions were granted owing to a fall in rents, after the assessment had been completed, due to the transfer of business to Tinsukia. In Gauhati the outstandings claimed from the Assam-Bengal Railway were remitted on the recommendation of the Commissioner, who acted as arbitrator between the Municipality and the Railway Company. The outstanding balances increased from Rs. 27,476 to Rs. 32,169, of which the Rajshahi Division alone contributed 30 per cent. Five municipalities collected more than 100 per cent. of their current demands, while in 12 towns the collection was 99 per cent. In 7 municipalities the outstanding balance was nominal.

Financial position of municipalities. Closing balances.

19. The total funds available for expenditure, including the opening balance (Rs. 2,48,874), amounted to Rs. 15,99,511 against Rs. 15,02,759 in the previous year. The total expenditure incurred amounted to Rs. 13,57,339, leaving a closing balance of Rs. 2,42,172 or Rs. 6,902 less than in 1904-1905. Many municipalities in the Dacca Division closed the year with large balances. This was due, in some cases, to non-payment of outstanding bills, and also to the fact that funds provided for work were not spent during the year. In more than one case the estimates of receipts were exceeded. The Chairman of the English Bazar Municipality reported that its financial position was lamentable, but in view of the large closing balance of Rs. 11,947, his view seems to be open to question. With the exception of the Sibsagar station, which allowed its balance to fall very low, the municipal bodies in Assam ended the year in a sound financial position. The large credit balance of the Shillong station was due to the inclusion of Rs. 6,000 granted for the new market, which was not expended during the year.

Loans, financial position of indebted municipalities.

20. Twelve municipalities had outstanding loans at the close of the year, and two fresh loans to the amount of Rs. 22,270 were taken during the year. Gauhati obtained a loan of Rs. 12,270 for the reconstruction of the Fansi Bazar, which had been destroyed by fire in 1903, and Rs. 10,000 was lent to the Shillong Station for the construction of a market. The outstanding loan balance amounted to Rs. 1,68,853, against which Rs. 10,063, the amount deposited in the sinking fund of the Silchar Municipality, and Rs. 10,000 payable to the Shillong Station Committee by the Siem of Mylliem, to whom the loan was granted, must be set off. The net outstanding is therefore Rs. 1,48,790, more than half of which represents the indebtedness of the Dacca Municipality. The financial position of all municipalities to whom loans have been granted is satisfactory, although in four cases the expenditure of the year exceeded the normal income.

Audit and embezzlements.

21. The accounts of the municipalities in Eastern Bengal districts were audited by the Examiner of Local Accounts, while in Assam they were audited in the office of the Accountant General. The introduction of a systematic local audit of the municipal accounts in Assam is under the consideration of Government. No cases of embezzlement were reported.

General.

22. The Sanitary Commissioner and his Deputy inspected several municipalities in Eastern Bengal between the 16th October 1905 and the close of the year. One of the chief defects brought to notice was the generally disgraceful condition of private latrines. In his inspection note on the Narainganj Municipality, where the conservancy arrangements are probably more satisfactory than in any other town of Eastern Bengal, the Sanitary Commissioner recommended that all private latrines should be registered, periodically inspected, and the result of the inspection recorded in the register. By this means the condition of every latrine would be known, and the attention of house-holders drawn to defects. The Lieutenant-Governor desires that the recommendation should be brought to the notice of all Chairmen. Defects in the water-supply and in the system of drainage were common to all towns inspected. In regard to the latter the Sanitary Commissioner recommended the use of Raniganj glazed earthenware drains in preference to cemented drains. Although the initial cost of the former is greater, they are more lasting, and are in the long run more economical as well as more effective. In order that the suggestions made in inspection notes by the Sanitary or the Deputy Sanitary Commissioner may not be disregarded by local authorities, the Lieutenant-Governor issued instructions in February last that a copy of each inspection note should be forwarded to the Commissioner of the Division,

who would take the necessary steps to ensure that any suggestions made receive proper attention, or that sufficient cause is shown against their adoption. Inspection notes were also recorded by the Commissioner of the Assam Valley Districts on the majority of the municipalities in his division, and submitted to Government. Several minor irregularities of procedure, chiefly on the part of the tax-collector, were discovered, and useful suggestions for improvement in sanitary methods were brought to the notice of the Chairmen. The Commissioner recommended the suppression of *cutcha* latrines in outlying places, which are rarely used, and the provision of *pucca* latrines on some approved pattern in suitable places. Doubtless much money is wasted in the construction of latrines in places which the people cannot be induced to visit. A common complaint of municipalities is the lack of funds to carry out improvements. The remedy lies in some cases in the hands of the Commissioners. In some towns, for instance, additional means may be found by the substitution of a rate on holdings for the tax on persons. The utilization of trenching grounds for cultivation and grazing purposes is a source of income which might well be developed. In the Dacca Division three towns farmed their trenching grounds or used them for growing vegetables, but except in the town of Dacca the receipts were meagre. The reports for other Divisions make no reference to this source of revenue. The Commissioner of Dacca refers to the losses suffered, chiefly by the smaller municipalites, by the want of skilled workmen or handicraftsmen to carry out small jobs. Promising works of improvement are ruined through bad workmanship and the municipality is often too poor to try again. It might be possible for two or more towns to engage competent artizans in common.

On the whole, the year was one of some progress. In a few cases, specially in the Mymensingh district, there was a disposition to introduce politics. Personal rivalries were also a source of weakness in administration in some towns, but with the exception of Rangpur and also of Pabna, where the suggestions of the Sanitary Commissioner were not carried out until the application of section 65 of the Municipal Act was threatened, Municipal Commissioners may be said to have generally recognised their responsibilities. The names of the following gentlemen have been specially noticed by the Commissioners or the Magistrates for the keen interest shown:—

Khan Bahadur Mahomed Yusuf (Dacca), Mr. Morgan (Naraingani), Babus R. K. Das and P. N. Mukerjee (Barisal), Babu Hari Mohan Singha (Dinajpur), Babu Lalit Chandra Datta (Bogra), Rajkumar Navadwip Chandra Deb Barman (Comilla), Babus Bidhu Bhushan Bakshi and Jagadish Prasad Ganguli (Noakhali), Major Cole (Dibrugarh), Babu Mahendra Mohan Lahiri (Gauhati), Babu Upendra Nath Bose (Dhubri), Munshi Kutabuddin Ahmed (Nowgong), Rai Dulal Chandra Deb, Bahadur (Sylhet), Maulvi Amjad Ali (Shillong), and Babu Man Govinda De (Silchar).

By order of the Lieutenant-Governor,

L. J. KERSHAW,

Secretary to the Government of Eastern Bengal and Assam.

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31st March 1906.

Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		DACCA DIVISION.											
Dacca ...	1	Dacca ...	Bengal Act III of 1884,	90,542	4	3	14	21	4	17	3	18	
	2	Narainganj ...		24,472	...	4	8	12	...	12	4	8	
		Total ...	.....	115,014	4	7	22	33	4	29	7	26	
Mymensingh ...	3	Mymensingh ...	Ditto ...	14,668	2	4	12	18	3	15	2	16	
	4	Muktagacha ...		5,888	...	3	6	9	...	9	...	9	
	5	Jamalpur ...		17,965	1	4	10	15	2	13	...	15	
	6	Sherpur ...		12,535	...	4	8	12	1	11	...	12	
	7	Kishorganj ...		16,246	...	5	10	15	1	14	...	15	
	8	Bazitpur ...		10,027	...	3	6	9	2	7	...	9	
	9	Netrakona ...		11,402	1	15	...	16	5	11	...	16	
	10	Tangail ...		16,666	1	4	10	15	2	13	...	15	
		Total ...	.....	105,397	5	42	62	109	16	93	2	107	
Faridpur ...	11	Faridpur ...	Ditto ...	11,649	...	6	12	18	8	10	...	18	
	12	Madaripur ...		17,463	...	4	8	12	2	10	...	12	
		Total ...	.....	29,112	...	10	20	30	10	20	...	30	
Bakarganj ...	13	Barisal ...	Ditto ...	18,978	1	4	10	15	3	12	3	12	
	14	Nalchiti ...		2,240	2	7	...	9	2	7	...	9	
	15	Jhalokati ...		5,234	1	8	...	9	2	7	...	9	
	6	Pirojpur ...		14,119	1	10	...	11	2	9	...	11	
	7	Patuakhali ...		5,003	1	9	...	10	3	7	...	10	
		Total ...	.....	45,574	6	38	10	54	12	42	3	51	
		Divisional Total ...	.....	295,097	15	97	114	226	42	184	12	214	
		CHITTAGONG DIVISION.											
Chittagong ...	18	Chittagong ...	Bengal Act III of 1884.	22,140	1	5	12	18	5	13	3	15	
	19	Cox's Bazar ...		3,845	3	10	...	13	3	10	...	13	
		Total ...	.....	25,985	4	15	12	31	8	23	3	28	
Tippera ...	20	Comilla ...	Ditto ...	19,169	1	5	12	18	2	16	3	15	
	21	Brahmanbaria ...		19,915	1	3	8	12	1	11	...	12	
	22	Chandpur ...		9,362	2	7	...	9	2	7	3	6	
		Total ...	.....	48,446	4	15	20	39	5	34	6	33	
Noakhali ...	23	Noakhali ...	Ditto ...	6,520	1	3	8	12	2	10	2	10	
		Divisional Total...	.....	80,951	9	33	40	82	15	67	11	71	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1906—contd.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RAJSHAHI DIVISION.											
Rajshahi ...	24	Rampur Boalia ...	Bengal Act III of 1884.	21,589	1	6	14	21	5	16	1	20	
	25	Nator		8,654	...	7	12	19	2	17	...	19	
		Total ...	.....	30,243	1	13	26	40	7	33	1	39	
Dinajpur ...	26	Dinajpur ...	Ditto ...	14,327	1	4	10	15	3	12	1	14	
Jalpaiguri ...	27	Jalpaiguri ...	Ditto ...	10,231	3	3	10	16	5	11	3	13	
Rangpur ...	28	Rangpur ...	Ditto ...	15,960	3	3	12	18	3	15	...	18	
Bogra... ...	29	Bogra... ...	Ditto ...	7,094	1	4	10	15	3	12	...	15	
	30	Sherpur ...		4,104	...	4	8	12	1	11	...	12	
		Total ...	.....	11,198	1	8	18	27	4	23	...	27	
Pabna ...	31	Pabna... ...	Ditto ...	18,424	...	6	12	18	3	15	1	17	
	32	Sirajganj ...		23,114	...	6	12	18	...	18	4	14	
		Total ...	.....	41,538	...	12	24	36	3	33	5	31	
Malda... ...	33	English Bazar ...	Ditto ...	13,667	3	3	12	18	3	15	...	18	
	34	Old Malda ...		3,743	2	2	8	12	2	10	...	12	
	35	Nawabganj ...		12,859	...	12	...	12	1	11	...	12	
		Total ...	.....	30,269	5	17	20	42	6	36	...	42	
		Divisional Total ...	.....	153,766	14	60	120	194	31	163	10	184	
		SURMA VALLEY AND HILL DISTRICTS.											
Cachar ...	36	Silchar ...	Bengal Act V of 1876.	8,486	2	4	8	14	7	7	4	10	
Sylhet	37	Sylhet	Bengal Act III of 1884.	13,893	...	5	10	15	3	12	4	11	
	38	Habiganj Union ...	Bengal Act V of 1876.	5,236	1	5	...	6	2	4	1	5	
		Total ...	.....	19,129	1	10	10	21	5	16	5	16	
Khasi and Jaintia Hills.	39	Shillong Station...	Ditto ...	6,193	4	7	....	11	7	4	5	6	
		Divisional Total ...	.....	33,808	7	21	18	46	19	27	14	32	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1906—concld.

Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.
1	2	3	4	5	6	7	8	9	10	11	12	13
		ASSAM VALLEY DISTRICTS.										
Goalpara ...	40	Dhubri ...	Bengal Act III of 1884...	3,737	2	2	7	11	4	7	2	9
	41	Goalpara ...	Bengal Act V of 1876 ...	6,287	2	...	8	10	3	7	2*	8
		Total ...	.....	10,024	4	2	15	21	7	14	4	17
Kamrup ...	42	Gauhati ...	Bengal Act III of 1884...	11,661	1	3	6	10	4	6	2	8
	43	Barpeta ...	Bengal Act V of 1876...	8,747	3	7	...	10	1	9	1	9
		Total ...	.....	20,408	4	10	6	20	5	15	3	17
Darrang ...	44	Tezpur ...	Ditto	5,047	2	8	...	10	4	6	3	7
Nowgong ...	45	Nowgong ...	Ditto	4,430	2	9	...	11	4	7	2	9
Sibsagar ...	46	Sibsagar Station ...	Ditto	5,712	3	7	...	10	4	6	2	8
	47	Jorhat Union ...	Ditto	2,899	1	5	...	6	2	4	1	5
	48	Golaghat „ ...	Ditto	2,359	1	5	...	6	1	5	1	5
		Total ...	.....	10,970	5	17	....	22	7	15	4	18
Lakhimpur ...	49	Dibrugarh ...	Bengal Act III of 1884...	10,295	3	2	9	14	5	9	4	10
		Divisional Total ...	.....	61,174	20	48	30	98	32	66	20	78
		Grand Total ...	.....	624,796	65	259	322	646	139	507	67	579

* One European.

FORM II.—*Statement showing the Income of the Municipalities in*

(1)	(2)	(3)	(4)	(5) Municipal Rates and Taxes.						
Name of District.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).
1	2	3	4	5	6	7	8	9	10	11
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca ...	1	Dacca	39,223	93,887	6,303	1,165	11,798	...	...	43,205
	2	Narainganj ...	16,045	37,697	...	571	7,080	...	...	22,566
		Total ...	55,268	1,31,584	6,303	1,736	18,878	...	...	65,771
Mymensingh ...	3	Mymensingh ...	4,168	3,584	814	823	...	14,046	...	10,039
	4	Muktagacha ...	535	11	590	213	...	...	...	2,406
	5	Jamalpur	501	471	817	765	...	...	...	3,443
	6	Sherpur	3,177	36	1,193	87	...	...	...	2,433
	7	Kishorganj ...	276	276	218	121	...	...	...	1,415
	8	Bazitpur	1,483	44	20	...	...	...	...	760
	9	Netrakona ...	1,702	353	63	520	...	...	...	2,546
	10	Tangail	4,559	382	86	114	835	...	...	2,364
		Total ...	16,401	5,157	3,801	2,643	835	14,046	...	25,406
Faridpur ...	11	Faridpur	2,814	1,979	272	243	248	...	...	5,657
	12	Madaripur ...	1,492	658	...	1,361	1,378	...	...	2,970
		Total ...	4,306	2,637	272	1,604	1,626	...	...	8,627
Bakarganj ...	13	Barisal	5,334	3,502	468	126	1,731	...	...	11,485
	14	Nalchiti	266	48	...	20	150	...	...	...
	15	Jhalokati	1,907	24	...	1,165	475	...	...	2,102
	16	Pirojpur	1,013	189	...	...	...	...	...	1,574
	17	Patuakhali ...	416	364	...	54	449	...	...	...
		Total ...	8,936	4,127	468	1,365	2,805	...	...	15,161
		Divisional Total ...	84,911	1,43,505	10,844	7,348	24,144	14,046	...	1,14,965

(6) Realisations under Special Acts.									
Other taxes (to be specified in detail), *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	121	1,56,479	639	971	128	...	...	...	1,738
...	80	67,994	467	...	18	...	...	...	485
...	201	2,24,473	1,106	971	146	...	...	...	2,223
11,204	118	40,628	906	143	22	...	...	...	1,071
4,522	20	7,762	207	79	19	...	...	...	305
4,923	61	10,480	473	...	7	...	...	...	480
4,932	160	8,891	1,042	...	7	...	...	...	1,049
4,673	...	6,703	332	...	27	...	...	...	359
3,166	5	3,995	319	...	10	...	...	23	352
4,094	28	7,604	658	...	17	...	...	...	675
5,571	152	9,504	446	40	...	...	...	...	486
43,135	544	95,567	4,383	262	109	...	...	23	4,777
5,573	69	14,041	337	90	15	...	...	6	448
4,879	15	11,261	273	...	80	...	...	...	353
10,452	84	25,302	610	90	95	...	...	6	801
9,401	91	26,804	380	46	9	...	...	...	435
2,345	7	2,570	62	...	...	...	...	...	62
4,244	1	8,011	61	...	2	...	...	...	63
4,756	128	6,647	62	...	9	...	...	...	71
2,572	54	3,493	53	...	10	...	36	...	99
23,318	281	47,525	618	46	30	...	36	...	730
76,905	1,110	3,92,867	6,717	1,369	380	...	36	29	8,531

(7) Revenue derived from Municipal Property and

Rents of lands, houses, sarais, dák bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).			
							From burning ghats and burial-grounds.	Processes.	Royalty on stones, etc.	Other fees.
22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,249	24	3,158	...	...	115	...	3,533	...	...	10,057
528	348	309	...	...	1,549	...	...	...	...	1
4,777	372	3,467	...	...	1,664	...	3,533	...	...	10,058
191	...	86	...	...	...	...	...	...	...	...
...	...	10	...	...	...	...	...	...	...	...
96	21	...	...	...	...	...	...	...	...	...
...	60	22	...	...	...	...	...	...	...	...
104	...	16	...	6	25	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	23	...	...	...	...	...	...	...	...	...
...	30	9	...	...	...	...	...	...	...	...
391	134	143	...	6	25	...	...	...	...	...
31	...	...	...	...	35	...	...	...	...	...
4	33	...	...	...	665	...	...	...	...	144
35	33	...	...	...	700	...	...	...	...	144
300	...	21	...	...	18	...	45	...	...	68
...	...	...	...	...	...	...	...	...	...	...
...	...	15	...	...	...	...	...	...	...	...
5	...	44	...	...	480	...	1	...	...	...
19	...	...	...	...	20	...	...	...	...	...
324	...	80	...	...	518	...	46	...	...	68
5,527	539	3,690	...	6	2,907	...	3,579	...	...	10,270

powers apart from Taxation.					(8) Grants and contributions (for general and special purposes).					
Fines under Municipal and other Acts.	Interest on investments.			Total.	From Government.			From local funds.		
	For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
33	34	35	36	37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,127	1,239	...	2,664	26,166	...	...	...	...	...	250
306	...	...	...	3,041	1,500	...	221	...	...	...
1,433	1,239	...	2,664	29,207	1,500	...	221	...	...	250
99	...	...	524	900	...	...	1,320	...	...	600
18	...	...	...	28	...	...	...	...	...	...
93	...	...	...	210	...	...	82	...	...	299
20	...	...	...	102	...	...	10	...	...	283
66	...	...	...	217	...	...	30	...	...	299
70	...	...	...	70	...	...	...	...	...	360
104	...	...	...	127	...	...	...	...	...	...
145	...	...	...	184	...	...	...	...	...	...
615	...	...	524	1,838	...	...	1,442	...	...	1,841
153	...	...	...	219	...	...	2,844	...	...	600
62	...	...	...	908	...	...	40	...	...	392
215	...	...	...	1,127	...	...	2,884	...	...	992
163	...	...	150	765	...	...	381	...	...	3,900
100	...	...	...	100	...	...	...	...	...	200
170	...	...	...	185	...	...	...	...	...	260
103	...	...	...	633	...	...	110	...	...	400
110	...	...	...	149	...	...	50	...	...	300
646	...	...	150	1,832	...	...	541	...	...	5,060
2,909	1,239	...	3,338	34,004	1,500	...	5,088	...	...	8,143

(8) Grants and contributions (for general and special purposes—*concld.*				(9) Miscellaneous.			(10) Extraordinary		
From other sources.								Loans.	
For general purposes.	For educational purposes	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the market from private individuals.
44	45	46	47	48	49	50	51	52	53
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,823	...	...	2,073	10,669	1,516	12,185	...	...	...
...	...	757	2,478	111	417	528	...	...	...
1,823	...	757	4,551	10,780	1,933	12,713	...	...	...
...	...	1,127	3,047	337	3,749	4,086	...	...	...
...	...	...	...	...	7	7	...	...	...
...	...	303	684	19	32	51	...	...	...
...	...	239	532	...	28	28	...	...	...
...	...	406	735	560	63	623	...	...	...
...	...	186	546	...	8	8	...	...	...
...	...	...	...	...	14	14	...	...	...
...	...	...	...	15	83	98	...	...	...
...	...	2,261	5,544	931	3,984	4,915	...	...	...
...	...	958	4,402	236	1,380	1,616	...	...	...
...	...	1,250	1,682	...	101	101	...	...	...
...	...	2,208	6,084	236	1,481	1,717	...	...	...
48	...	2,270	6,599	74	178	252	...	...	...
...	...	99	299	...	5	5	...	...	...
350	...	1,614	2,224	168	55	223	...	...	...
...	...	208	718	...	82	82	...	...	...
...	...	414	764	...	32	32	...	...	...
398	...	4,605	10,604	242	352	594	...	...	...
2,221	...	9,831	26,783	12,189	7,750	19,939	...	...	...

Eastern Bengal and Assam during the year ending 31*st March* 1906.

and debt.					(11)	(12)	(13)	(14)	
Realisations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 59) per head of population.	Remarks.
54	55	56	57	58	59	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	180	11,968	2,755	14,903	2,13,544	2,52,767	1 11 7	2 5 8	
...	...	820	2,081	2,901	77,427	93,472	2 12 5	3 2 7	
...	180	12,788	4,836	17,804	2,90,971	3,46,239	1 15 2	2 8 5	
...	...	6,570*	205	6,775	56,507	60,675	2 12 3	3 13 7	* Includes Rs. 1,554 on account of Dispensary Fund.
...	...	95	...	95	8,197	8,732	1 5 1	1 6 3	
...	...	1,602†	150	1,752	13,657	14,158	0 9 4	0 11 7	† Includes Rs. 264 on account of Dispensary Fund
...	...	100	303	403	11,005	14,182	0 11 4	0 14 0	
...	1,200	...	71	1,271	9,908	10,184	0 6 7	0 9 9	
...	...	624	62	686	5,657	7,140	0 6 4	0 9 0	
...	...	211	...	211	8,631	10,333	0 10 8	0 12 2	
...	...	100	338	438	10,710	15,269	0 9 1	0 10 3	
...	1,200	9,302	1,129	11,631	1,24,272	1,40,673	0 14 6	1 3 0	
...	...	1,765	131	1,896	22,622	25,436	1 3 3	1 15 0	
...	...	840	...	840	15,145	16,637	0 10 3	0 14 0	
...	...	2,605	131	2,736	37,767	42,073	0 13 10	1 4 8	
...	...	12,029	3	12,032	46,887	52,221		2 8 0	
...	...	90	10	100	3,136	3,402	4	1 6 4	
...	...	...	121	121	10,827	12,734	1 8 5	2 1 1	
...	...	1,151‡	135	1,286	9,437	10,450	0 7 6	0 10 8	‡ Includes Rs. 151 ditto ditto.
...	...	828§	1	829	5,366	5,782	0 11 2	1 1 2	§ Includes Rs. 648 ditto ditto.
...	...	14,098	270	14,368	75,653	84,589	1 0 8	1 10 7	
...	1,380	38,793	6,366	46,539	5,28,663	6,13,574	1 5 3	1 12 8	

FORM II.—*Statement showing the Income of the Municipalities in Eastern Bengal*

(1)	(2)	(3)	(4)	(5) Municipal Rates and Taxes.						
Name of district.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).
1	2	3	4	5	6	7	8	9	10	11
CHITTAGONG DIVISION.			Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong ...	18	Chittagong ...	6,168	26,076	4,737	1,012	6,500	...	...	16,496
	19	Cox's Bazar ...	802	524	...	...	1,570	...	...	...
		Total ...	6,970	26,600	4,737	1,012	8,070	...	...	16,496
Tippera ...	20	Comilla	6,727	2,325	1,554	277	1,896	...	...	7,455
	21	Brahmanbaria ...	2,112	198	43	...	375	...	...	1,163
	22	Chandpur	2,391	8,814	...	...	4,695	...	...	5,320
		Total ...	11,230	11,337	1,597	277	6,966	...	...	13,938
Noakhali ...	23	Noakhali	2,625	1,009	742	259	...	...	...	6,342
		Divisional Total ...	20,825	38,946	7,076	1,548	15,036	...	...	36,776

and Assam during the year ending the 31*st March* 1906—contd.

Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).			(6) Realizations under Special Acts.						
					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute ware-house fees.	Petroleum fees.	Fees on musical processions.	Total.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.
...	362	55,183	990	515	24	...	...	...	1,529
1,405	17	3,516	247	...	...	...	...	...	247
1,405	379	58,699	1,237	515	24	...	...	...	1,776
10,323	47	23,877	874	140	43	...	...	...	1,057
7,687	4	9,470	494	...	14	...	...	...	508
...	45	18,874	22	...	...	...	...	...	22
18,010	96	52,221	1,390	140	57	...	...	...	1,587
3,390	25	11,767	216	...	14	...	...	...	230
22,805	500	1,22,687	2,843	655	95	...	...	...	3,593

(7) Revenue derived from municipal property and

Rents of lands, houses, serais, dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).			
							From burning ghats and burial grounds.	Processes.	Royalty on stones, etc.	Other fees.
22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.		Rs.					
403	9,934	...	8,445	...	2,277	...	...	...	...	...
...	12	...	...	...	279	...	...	...	...	...
403	9,946	...	8,445	...	2,556	...	...	...	...	...
14	...	38	...	...	48	...	...	...	...	...
301	36	...	...	...	...	...	...	...	...	...
218	...	...	...	...	...	...	...	...	...	...
533	36	38	...	...	48	...	...	...	...	...
18	10	35	...	...	41	...	...	...	...	...
954	9,992	73	8,445	...	2,645	...	...	...	...	...

powers apart from taxation.					(8) Grants and contributions (for general and special purposes).					
Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.		
	For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
33	34	35	36	37	38	39	40	41	42	43
Rs.				Rs.	Rs.	Rs.	Rs.			Rs.
973	...	...	...	22,032	2,250	346	...	...	...	...
17	...	...	...	308	250	...	...	...	...	...
990	...	...	...	22,340	2,500	346	...	...	...	...
141	...	...	...	241	...	...	1,863	...	...	1,200
97	...	...	...	434	...	...	60	...	...	100
195	...	...	...	413	1,000	...	35	...	...	150
433	...	...	...	1,088	1,000	...	1,963	...	...	1,450
238	...	...	...	342	700	...	...	...	...	...
1,616	...	...	...	23,770	4,200	346	1,963	...	...	1,450

(8) Grants and contributions (for general and special purposes)—*concld.*				(9) Miscellaneous.			(10) Extraordi		
From other sources.								Loans.	
For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the market from private individuals.
44	45	46	47	48	49	50	51	52	53
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
...	40	...	2,636	58	797	855	...	...	...
...	...	...	250	...	52	52	...	...	...
...	40	...	2,886	58	849	907	...	...	...
...	...	1,477	4,545	40	358	398	...	...	...
...	...	271	431	...	64	64	...	...	...
1,100	...	183	2,468	...	273	273	...	...	...
1,100	...	1,931	7,444	40	695	735	...	...	...
524	...	...	1,224	50	22	72	...	...	...
1,624	40	1,931	11,554	148	1,566	1,714	...	...	...

and Assam during the year ending the 31*st March* 1906—contd.

nary and debt.					(11)	(12)	(13)	(14)	
Realizations of sinking fund for repayment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 59) per head of population.	Remarks.
	Permanent.	Other.							
54	55	56	57	58	59	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
2,310	...	3,871	...	6,181	88,416	94,584	2 7 10	3 15 10	
...	50	579	33	662	5,035	5,837	0 14 7	1 4 11	
2,310	50	4,450	33	6,843	93,451	1,00,421	2 4 1	3 9 6	
...	...	3,219	734	3,953	34,071	40,798	1 3 11	1 12 5	
...	...	1,872*	42	1,914	12,821	14,933	0 7 7	0 10 3	* Includes Rs. 430 on account of the Dispensary Fund.
...	...	...	230	230	22,280	24,671	2 0 3	2 6 0	
...	...	5,091	1,006	6,097	69,172	80,402	1 1 2	1 6 10	
...	65	410	162	637	14,272	16,897	1 12 10	2 3 0	
2,310	115	9,951	1,201	13,577	1,76,895	1,97,720	1 8 2	2 2 11	

FORM II.—*Statement showing the Income of the Municipalities in*

(1)	(2)	(3)	(4)	(5) Municipal Rates and Taxes.						
Name of district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of the year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rate).
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi ...	24	Rampur Boalia ...	3,662	3,365	7,086	242	1,250	...	...	5,880
	25	Nator	6,033	239	2,937	96	...	...	...	3,455
		Total	9,695	3,604	10,023	338	1,250	...	...	9,335
Dinajpur ...	26	Dinajpur	12,099	3,039	5,427	635	2,827	...	...	7,926
Jalpaiguri ...	27	Jalpaiguri	21,386	2,810	575	409	...	...	...	6,628
Rangpur ...	28	Rangpur	3,755	2,350	6,934	143	...	...	...	8,071
Bogra ...	29	Bogra	5,908	1,528	2,496	466	912	...	...	5,981
	30	Sherpur	1,250	34	1,651	5	177	...	...	1,957
		Total	7,158	1,562	4,147	471	1,089	...	...	7,938
Pabna ...	31	Pabna	1,908	1,974	2,194	176	2,316	...	...	6,979
	32	Sirajganj	1,880	431	1,498	413	715	...	...	3,812
		Total	3,788	2,405	3,692	589	3,031	...	...	10,791
Malda ...	33	English Bazar ...	8,477	1,040	1,522	5	1,300	...	...	4,573
	34	Old Malda ...	2,013	176	...	...	...	...	...	...
	35	Nawabganj ...	1,530	26	1,157	...	...	...	...	...
		Total	12,020	1,242	2,679	5	1,300	...	...	4,573
		Divisional Total ...	69,901	17,012	33,477	2,650	9,497	...	...	55,262

			(6) Realisations under Special Acts.						
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,973	65	27,861	953	972	54	...	...	...	1,979
5,556	19	12,302	491	...	8	...	...	...	499
15,529	84	40,163	1,444	972	62	...	...	...	2,478
13,434	744	34,092	966	...	79	...	...	...	1,045
7,522	30	17,974	495	...	34	...	...	...	529
9,022	58	26,578	827	264	22	...	...	...	1,113
4,103	29	15,515	296	...	22	...	...	...	318
2,769	24	6,617	453	...	6	...	...	...	459
6,872	53	22,132	749	...	28	...	...	...	777
7,846	192	21,677	773	...	8	...	...	...	781
9,659	66	16,594	400	...	9	...	...	...	409
17,505	258	38,271	1,173	...	17	...	...	...	1,190
7,049	41	15,530	948	...	9	...	...	...	957
2,344	3	2,523	304	...	5	...	...	...	309
5,023	108	6,314	458	...	2	...	...	...	460
14,416	152	24,367	1,710	...	16	...	...	...	1,726
84,300	1,379	2,03,577	7,364	1,236	258	...	...	...	8,858

(7) Revenue derived from municipal property and

Rent of lands, houses, serais and dák bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).			
							From burning ghâts and burial-grounds.	Processes.	Royalty on stores, etc.	Other fees.
22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
127	13	30	...	...	12	...	112	...	...	...
60	11	18	...	16	...	...	...	...	...	...
187	24	48	...	16	12	...	112	...	...	...
155	163	225	1,474	273	120	...	...	...	...	...
46	9	...	...	...	15	...	...	...	...	...
1,080	42	120	...	...	...	...	...	...	...	...
31	35	5	2,090	...	...	...	...	...	...	...
...	45	31	150	...	24	...	...	...	...	...
31	80	36	2,240	...	24	...	...	...	...	...
...	298	...	...	63	27	...	...	...	...	...
62	163	...	...	...	1,030	...	...	...	...	...
62	461	...	...	63	1,057	...	...	...	...	...
332	40	8	...	50	1,680	...	...	...	...	4
...	...	...	...	...	...	...	...	...	...	...
...	...	2	...	...	...	...	...	...	...	...
332	40	10	...	50	1,680	...	...	...	...	4
1,893	819	439	3,714	402	2,908	...	112	...	...	4

powers apart from taxation.					(8) Grants and contributions (for general and special purposes).					
Fines under Municipal and other Acts.	Interest on investments.			Total.	From Government.			From Local Funds.		
	For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
33	34	35	36	37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
494	...	...	...	788	...	...	3,974	...	...	1,000
136	...	...	...	241	...	...	560	...	...	...
630	...	...	...	1,029	...	...	4,534	...	...	1,000
130	...	...	...	2,540	...	...	3,415	...	...	1,100
134	...	...	...	204	505	...	2,120	...	...	740
185	...	...	558	1,985	...	...	250	...	...	1,800
143	...	...	105	2,409	...	...	308	...	...	600
137	...	...	...	387	...	...	...	...	...	120
280	...	...	105	2,796	...	...	308	...	...	720
49	...	...	...	437	...	...	2,117	...	...	700
636	...	...	...	1,891	...	...	...	...	...	200
685	...	...	...	2,328	...	...	2,117	...	...	900
376	...	...	...	2,490	75	...	260	...	...	2,000
75	...	...	9	84	...	...	...	...	...	90
55	...	...	...	57	411	...	...	...	...	180
506	...	...	9	2,631	486	...	260	...	...	2,270
2,550	...	...	672	13,513	991	...	13,004	...	...	8,530

powers apart from taxation.					(8) Grants and contributions (for general and special purposes).					
Fines under Municipal and other Acts.	Interest on investments.			Total.	From Government.			From Local Funds.		
	For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
33	34	35	36	37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
494	...	...	...	788	...	...	3,974	...	...	1,000
136	...	...	...	241	...	...	560	...	...	...
630	...	...	...	1,029	...	...	4,534	...	...	1,000
130	...	...	...	2,540	...	...	3,415	...	...	1,100
134	...	...	...	204	505	...	2,120	...	...	740
185	...	...	558	1,985	...	...	250	...	...	1,800
143	...	...	105	2,409	...	...	308	...	...	600
137	...	...	...	387	...	...	...	...	...	120
280	...	...	105	2,796	...	...	308	...	...	720
49	...	...	...	437	...	...	2,117	...	...	700
636	...	...	...	1,891	...	...	...	...	...	200
685	...	...	...	2,328	...	...	2,117	...	...	900
376	...	...	...	2,490	75	...	260	...	...	2,000
75	...	...	9	84	...	...	...	...	...	90
55	...	...	...	57	411	...	...	...	...	180
506	...	...	9	2,631	486	...	260	...	...	2,270
2,550	...	...	672	13,513	991	...	13,004	...	...	8,530

Eastern Bengal and Assam during the year ending 31*st March* 1906—contd.

and debt.					(11)	(12)	(13)	(14)	
Realisations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 59) per head of population.	Remarks.
54	55	56	57	58	59	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	13,338	...	13,338	51,412	55,074	1 4 8	2 6 1	
...	...	5,738	98	5,836	21,593	27,626	1 6 9	2 7 11	
...	...	19,076	98	19,174	73,005	82,700	1 5 3	2 6 7	
...	...	17,567	1,097	18,664	63,404	75,503	2 6 11	4 5 1	
...	...	22,746	38	22,784	56,814	78,200	1 12 1	5 8 10	
...	25	7,372	1,070	8,467	41,841	45,596	1 10 7	2 9 11	
...	...	3,612	60	3,672	23,310	29,218	2 3 0	3 4 7	
...	...	...	101	101	7,854	9,104	1 9 9	1 14 7	
...	...	3,612	161	3,773	31,164	38,322	1 15 7	2 12 6	
...	...	3,506	...	3,506	29,791	31,699	1 2 9	1 9 1	
...	...	3,051	697	3,748	24,057	25,937	0 11 6	1 0 7	
...	...	6,557	697	7,254	53,848	57,636	0 14 8	1 4 8	
...	...	5,059	43	5,102	27,348	35,825	1 2 2	2 0 0	
...	...	1,274	1	1,275	4,479	6,492	0 10 9	1 3 1	
...	...	...	...	...	8,076	9,606	0 10 1	0 11 11	
...	...	6,333	44	6,377	39,903	51,923	0 12 10	1 5 1	
...	25	83,263*	3,205	86,493	3,59,979	4,29,880	1 5 2	2 5 5	

* Includes Rs. 38,679 on account of *Dispensary* Funds as detailed below :—

	Rs.
Rampur Boalia	3,549
Nator	1,559
Dinajpur	4,903
Jalpaiguri	20,233
Rangpur	2,179
Bogra	2,351
Pabna	1,065
Sirajganj	1,026
English Bazar	1,455
Old Malda	359

FORM II.—*Statement showing the Income of the Municipalities*

(1)	(2)	(3)	(4)	(5) Municipal Rates and Taxes.						
Name of district.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	36	Silchar	6,036	6,291	499	...	4,874	...	...	...
Sylhet ...	37	Sylhet	9,985	3,183	852	...	8,307	...	...	7,879
	38	Habiganj Union ...	4,328	70	...	...	1,011	...	...	...
		Total	14,313	3,253	852	...	9,318	...	...	7,879
Khasi and Jaintia Hills.	39	Shillong Station ...	6,764	11,472	370	...	...	5,564	...	2,952
		Divisional Total ...	27,113	21,016	1,721	...	14,192	5,564	...	10,831
ASSAM VALLEY DISTRICTS.										
Goalpara ...	40	Dhubri	11,045	2,739	459	...	...	...	...	...
	41	Goalpara	5,308	643	1,157	...	...	...	...	...
		Total	16,353	3,382	1,616	...	...	...	...	...
Kamrup ...	42	Gauhati	6,904	9,239	2,108	...	725	10,341	...	5,560
	43	Barpeta	2,903	3,852	160	...	1,108	...	...	...
		Total	9,807	13,091	2,268	...	1,833	10,341	...	5,560
Darrang ...	44	Tezpur	2,551	3,051	582	...	365	...	...	...
Nowgong ...	45	Nowgong	3,513	2,231	613	...	1,192	...	...	...
Sibsagar ...	46	Sibsagar (Station) ...	581	3,386	297	...	2,330	...	...	713
	47	Jorhat (Union) ...	3,420	...	9	...	...	...	...	...
	48	Golaghat („) ...	1,011	...	...	...	...	...	...	1
		Total	5,012	3,386	306	...	2,330	...	...	714
Lakhimpur ...	49	Dibrugarh... ...	8,888	6,530	2,214	...	470	...	...	5,430
		Divisional Total ...	46,124	31,671	7,599	...	6,190	10,341	...	11,704
		Grand Total for 1905-1906.	2,48,874	2,52,150	60,717	11,546	69,059	29,951	...	2,29,538
		Grand Total for 1904-1905	*2,48,083*	*2,46,385*	*60,699*	*10,349*	*66,471*	*29,065*	...	*2,23,434*

Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).			(6) Realisation under Special Acts.						
					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	11,664	667	...	...	...	...	...	667
6,397	...	26,618	738	...	...	...	...	...	738
1,332	...	2,413	756	...	...	...	...	...	756
7,729	...	29,031	1,494	...	...	...	...	...	1,494
...	...	20,358	297	...	...	...	...	...	297
7,729	...	61,053	2,458	...	...	...	...	...	2,458
...	...	3,198	514	...	...	...	...	...	514
3,137	...	4,937	688	...	...	...	...	...	688
3,137	...	8,135	1,202	...	...	...	...	...	1,202
...	...	27,973	3,145	...	...	...	...	...	3,145
...	...	5,120	1,447	...	...	...	...	...	1,447
...	...	33,093	4,592	...	...	...	...	...	4,592
...	...	3,998	2,137	...	...	...	...	...	2,137
...	...	4,036	1,406	...	...	...	...	...	1,406
...	...	6,726	1,330	...	...	...	...	...	1,330
1,510	...	1,519	953	...	...	...	...	...	953
1,095	11	1,107	1,329	...	...	...	...	...	1,329
2,605	11	9,352	3,612	...	...	...	...	...	3,612
...	...	14,644	1,380	...	...	...	...	...	1,380
5,742	11	73,258	14,329	...	...	...	...	...	14,329
1,97,481	3,000	8,53,442	33,711	2,260	733	...	36	29	37,769
1,88,355	*3,331*	*8,28,089*	*32,260*	*3,483*	*896*	...	*87*	*31*	*36,757*

(7) Revenue derived from Municipal property and										
Rents of lands, houses, serais, dák bungalows, etc.	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees to be specified in detail in as many columns as may be necessary.			
							From burning ghats and burial-grounds.	Processes.	Royalty on trees, etc.	Other fees.
22	23	24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	9	1,764	...	...	3,970	...	...	...	...	...
228	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
228	...	...	...	...	...	...	...	...	...	...
486	...	...	...	...	490	...	...	...	51	29
784	9	1,764	...	...	4,460	...	...	...	51	29
...	...	2,992	...	...	4,306	...	...	...	...	56
...	...	699	...	...	...	...	...	...	...	...
...	...	3,691	...	...	4,306	...	...	...	...	56
...	...	...	...	...	6,195	...	...	101	...	...
...	6	232	127	...	553	...	...	...	...	...
...	6	232	127	...	6,748	...	...	101	...	...
17	92	1,751	4	...	3,703	...	...	...	...	19
...	1	1,192	6	...	903	...	...	...	...	24
46	...	...	84	...	649	...	...	...	...	...
43	...	451	206	...	1,917	...	...	5	...	...
...	9	...	55	...	1,664	...	...	...	...	...
89	9	451	345	...	4,230	...	...	5	...	...
5,712	56	...	48	...	4,830	...	...	33	...	250
5,818	164	7,317	580	...	24,720	...	...	139	...	349
14,976	1,523	13,283	12,739	408	37,640	...	3,691	139	51	10,652
16,783	*,575*	*9,9(*	*12,629*	*124*	*39,513*	...	*3,569*	*165*	*7*	*9,766*

in Eastern Bengal and Assam during the year ending 31st March 1906—concld.

powers apart from taxation.					(8) Grants and contributions (for general and special purposes).						Remarks.
Fines under Municipal and other Acts.	Interest on investments.			Total.	From Government.			From local funds.			
	For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For special purposes.	For general purposes.	For educational purposes.	For medical purposes.	
33	34	35	36	37	38	39	40	41	42	43	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
30	...	...	...	5,843	6,251	...	...	...	...	400	
125	...	...	...	353	...	...	...	...	...	...	
24	...	...	...	24	...	...	...	1,000	...	...	
149	...	...	...	377	...	...	...	1,000	...	...	
247	...	...	...	1,303	2,800	...	6,000	...	...	...	
426	...	...	...	7,523	9,051	...	6,000	1,000	...	400	
63	...	...	...	7,417	1,500	...	...	...	...	...	
157	...	...	...	856	1,000	...	...	...	...	...	
220	...	...	...	8,273	2,500	...	...	...	...	...	
495	...	...	...	6,791	10,000	...	...	...	...	...	
52	...	...	...	970	2,500	...	...	...	...	...	
547	...	...	...	7,761	12,500	...	...	...	...	...	
39	...	...	...	5,625	5,000	...	...	134	...	...	
41	...	...	...	2,217	5,000	...	...	...	...	...	
115	...	...	...	894	5,000	...	...	...	...	...	
44	...	...	...	2,666	2,000	...	...	...	...	...	
53	...	...	...	1,781	1,500	...	...	...	...	...	
212	...	...	...	5,341	8,500	...	...	...	...	...	
175	...	...	...	11,104	8,000	...	...	...	...	...	
1,234	...	...	...	40,321	41,500	...	...	134	...	...	
8,780	1,239	...	4,010	1,19,131	57,242	346	26,055	1,134	...	18,523	
8,415	*1,239*	...	*7,584*	*1,11,447*	*53,088*	*418*	*35,037*	*3,000*	...	*22,643*	

FORM III.—*Statement showing the Expenditure of the Municipalities in*

(1)	(2)	(3)	(4) General Administration and collection charges.							(5) Public		
Name of district.	Serial No. of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrate's establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).
1	2	3	4	5	6	7	8	9	10	11	12	13
		DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca ...	1	Dacca ...	8,934	7,304	...	1,195	137	...	17,570	...	8,879	481
	2	Naraingan ...	3,255	1,663	...	...	...	...	4,918	...	3,802	164
		Total ...	12,189	8,967	...	1,195	137	...	22,488	...	12,681	645
Mymensingh	3	Mymensingh ...	2,118	1,163	...	...	...	...	3,281	6	1,558	115
	4	Muktagacha ...	566	612	...	...	...	...	1,178	...	344	60
	5	Jamalpur ...	612	832	...	...	15	...	1,459	...	324	62
	6	Sherpur ...	624	468	...	...	...	...	1,092	...	315	30
	7	Kishorganj ...	465	559	...	...	1	...	1,025	...	480	58
	8	Bazitpur ...	372	249	...	...	...	...	621	...	61	...
	9	Netrakona ...	533	553	...	...	...	...	1,086	...	348	...
	10	Tangail ...	526	483	424	...	...	...	1,433	...	711	127
		Total ...	5,816	4,919	424	...	16	...	11,175	6	4,141	452
Faridpur ...	11	Faridpur ...	871	877	...	...	...	...	1,748	18	1,000	50
	12	Madaripur ...	652	708	...	...	...	...	1,360	...	967	87
		Total ...	1,523	1,585	...	...	...	...	3,108	18	1,967	137
Bakarganj ...	13	Barisal ...	1,459	1,891	...	...	...	...	3,350	...	2,281	50
	14	Nalchiti ...	302	334	...	...	...	...	636	...	370	53
	15	Jhalokati ...	529	420	...	...	...	...	949	...	833	35
	16	Pirojpur ...	557	375	...	...	...	...	932	...	559	70
	17	Patuakhali ...	423	210	...	...	...	...	633	...	474	72
		Total ...	3,270	3,230	...	...	...	...	6,500	...	4,517	280
		Divisional Total	22,798	18,701	424	1,195	153	...	43,271	24	23,306	1,514

safety.		(6) Public health and convenience.						
		Water-supply.		Drainage.				
Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.
14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
465	9,825	...	26,719	...	4,648	61,402	13,964	765
4	3,970	...	473	779	1,653	30,122	3,915	139
469	13,795	...	27,192	779	6,301	91,524	17,879	904
12	1,691	1,615	10,147	1,162	976	12,696	8,160	129
...	404	...	364	...	220	2,939	1[illegible]	91
6	392	...	300	...	344	(b) 3,608	1,876	69
40	385	...	180	...	179	3,381	2,560	77
1	539	...	636	...	177	2,277	1,506	62
1	62	...	415	...	50	772	931	53
14	362	...	329	199	96	2,252	336	79
2	840	...	877	1,427	...	2,922	10	72
76	4,675	1,615	13,248	2,788	2,042	30,847	15,480	632
11	1,079	2,127	662	...	204	(f) 8,034	3,768	55
1	1,055	439	...	496	...	3,077	1,995	58
12	2,134	2,566	662	496	204	11,111	5,763	113
5	2,336	...	93	93	481	11,724	5,781	175
9	432	...	10	...	40	169	524	60
5	873	...	93	...	892	2,723	920	42
3	632	...	445	...	94	1,693	1,869	96
2	548	...	695	...	296	247	1,602	58
24	4,821	...	1,336	93	1,803	16,556	10,696	426
581	25,425	4,181	42,438	4,156	10,350	1,50,038	49,818	2,075

(6) Public health and convenience—*concld.*

Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.	Veterinary charges.	Public Works.				Total.
						Establishment.	Buildings.	Roads.	Stores.	
23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
149	84	...	2,306	...	721	1,725	...	32,748	553	1,45,784
1,196	20	57	108	...	...	814	85	6,842	5,293	51,496
1,345	104	57	2,414	...	721	2,539	85	39,590	5,846	1,97,280
...	19	...	...	...	...	789	1,648	3,290	2	40,633
...	...	...	...	...	...	...	94	1,647	...	5,456
...	...	...	50	...	...	240	84	2,189	24	8,784
...	...	...	6	...	...	324	46	1,477	1	8,231
25	10	...	...	...	...	202	77	847	3	5,822
...	...	...	...	...	...	60	35	1,602	...	3,918
...	1	...	61	...	...	...	24	2,958	...	6,335
...	...	...	...	...	...	384	15	2,699	...	8,406
25	30	...	117	...	...	1,999	2,023	16,709	30	87,585
...	...	...	25	...	...	300	138	1,804	190	17,307
73	...	...	...	...	...	300	175	3,067	5	9,685
73	...	...	25	...	...	600	313	4,871	195	26,992
...	...	...	50	...	60	544	48	6,512	46	25,607
...	...	...	10	...	...	...	10	886	...	1,709
...	3	...	...	...	...	240	13	2,084	...	7,010
355	...	...	...	...	24	90	550	1,276	...	6,492
...	...	...	...	...	25	60	6	648	...	3,632
355	3	...	60	...	109	934	627	11,406	46	44,450
1,798	137	57	2,616	...	830	6,072	3,048	72,576	6,117	3,56,307

(7) Public instruction.				(8) Contributions.	(9) Miscellaneous.			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
34	35	36	37	38	39	40	41	42
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,800	...	2,800	300	...	3,929	...	8,650
1,000	...	...	1,000	...	...	...	...	12
1,000	2,800	...	3,800	300	...	3,929	...	8,662
...	887	...	887	...	...	491	...	302
...	96	...	96	...	...	...	...	...
...	360	...	360	(c) 409	...	...	...	...
1,500*	284	...	1,784	...	...	76	...	...
...	248	...	248	...	...	...	...	457
...	120	...	120	...	...	...	...	...
...	408	...	408	...	...	...	...	...
...	292	...	292	...	...	...	...	...
1,500	2,695	...	4,195	409	...	567	...	759
300	...	...	300	...	...	...	...	207
...	346	...	346	...	...	...	...	...
300	346	...	646	...	...	...	...	207
...	690	24	714	...	...	...	...	128
...	90	...	90	...	...	...	...	...
...	300	350	650	34	...	...	...	...
...	318	...	318	...	...	...	...	...
...	147	...	147	...	...	...	...	19
...	1,545	374	1,919	34	...	...	...	147
2,800	7,386	374	10,560	743	...	4,496	...	9,775

(9) Miscellaneous—*concld.*							(10) Extra-	
Other items (to be specified in detail in as many columns as may be necessary).							Investment.	
Printing charges.	Law charges.	Provident fund.	Charges on account of plague.	Miscellaneous.	Total.	*Total expenditure.*	In securities (other than for Sinking Funds).	In Savings Bank.
43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
677	1,408	620	388	5,823	21,495	1,97,774	...	...
349	457	171	...	5,414	6,403	67,787	...	...
1,026	1,865	791	388	11,237	27,898	2,65,561	...	...
195	64	145	...	247	1,444	47,936	...	...
73	12	19	...	82	186	7,320	...	...
154	19	28	...	87	288	11,692	...	...
143	397	31	...	115	762	12,254	...	...
116	16	23	...	53	665	8,299	...	...
70	...	...	...	206	276	4,997	...	...
63	59	18	...	38	178	8,369	...	...
80	144	22	...	30	276	11,247	...	...
894	711	286	...	858	4,075	1,12,114	...	...
94	47	61	...	(*g*) 282	691	21,125	...	...
155	47	32	...	43	277	12,723	...	...
249	94	93	...	325	968	33,848	...	...
150	24	92	...	590	984	32,991	10,000	...
34	38	12	...	75	159	3,026	...	...
60	...	24	...	83	167	9,683	...	...
90	33	18	...	86	227	8,601	...	...
60	4	6	...	73	162	5,122	...	...
394	99	152	...	907	1,699	59,423	10,000	...
2,563	2,769	1,322	388	13,327	34,640	4,70,946	10,000	...

Eastern Bengal and Assam during the year ending 31st March 1906.

ordinary and debt.							(11)	(12)	
Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	3,705	180	12,431	2,896	19,212	35,781	2,52,767	
...	...	...	...	1,787	2,069	3,856	21,829	93,472	
...	...	3,705	180	14,218	4,965	23,068	57,610	3,46,239	
...	...	1,306	...	5,016	370	6,692	6,047	60,675	
...	...	...	...	334	...	334	1,078	8,732	
...	...	...	...	1,337	162	1,499	967	14,158	
...	...	814	...	150	339	1,303	625	14,182	(b) Includes Rs. 3 on account of other sanitary requirements.
...	...	...	995	341(e)	119	1,455	430	10,184	
...	...	...	...	500	62	622	1,521	7,140	(c) For cholera relief work.
...	...	...	...	185	49	234	1,730	10,333	
...	...	...	...	100	341	441	3,581	15,269	(e) On account of Dispensary fund.
...	...	2,120	995	8,023	1,442	12,580	15,979	1,40,673	* Cost of constructing a girls' school house.
...	...	...	...	3,165(h)	129	3,294	1,017	25,436	(f) Includes Rs. 125 on account of other sanitary requirements.
...	...	...	...	1,358(i)	...	1,358	2,556	16,637	(g) Includes Rs. 84 for burial and burning-ground charges.
...	...	...	...	4,523	129	4,652	3,573	42,073	(h) Includes Rs. 1,318 on account of Dispensary fund.
...	...	...	...	4,375(k)	3	14,378	4,852	52,221	(i) Includes Rs. 528 on account of Dispensary fund.
...	...	...	...	80	10	90	286	3,402	
...	...	...	...	...	162	162	2,889	12,734	(k) Includes Rs. 2,439 on account of Dispensary fund.
...	...	...	...	1,000	135	1,135	714	10,450	
...	...	...	...	180	1	181	479	5,782	
...	...	...	...	5,635	311	15,946	9,220	84,589	
...	...	5,825	1,175	32,399	6,847	56,246	86,382	6,13,574	

FORM III.—*Statement showing the Expenditure of the Municipalities in*

(1)	(2)	(3)	(4) General Administration and Collection Charges.							(5) Public		
Name of District.	Serial No. of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrate's establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).
1	2	3	4	5	6	7	8	9	10	11	12	13
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	18	Chittagong ...	2,789	2,850	319	24	11	48	6,041	1	1,807	77
	19	Cox's Bazar ...	273	396	...	...	1	...	670	...	9	...
		Total ...	3,062	3,246	319	24	12	48	6,711	1	1,816	77
Tippera ...	20	Comilla ...	958	1,264	...	...	7	...	2,229	8	1,101	170
	21	Brahmanbaria ...	561	593	...	86	...	...	1,240	...	242	89
	22	Chandpur ...	871	360	...	36	...	...	1,267	...	922	48
		Total ...	2,390	2,217	....	122	7	...	4,736	8	2,265	307
Noakhali ...	23	Noakhali ...	847	846	...	...	1	...	1,694	4	598	68
		Divisional Total	6,299	6,309	319	146	20	48	13,141	13	4,679	452

safety.		(6) Public health and convenience.						
Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and Dispensaries.	Vaccination.
		Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.			
14	15	16	17	18	19	20	21	22
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,886	...	1,377	...	1,480	21,239	2,900	195
1	10	...	303	...	341	538	480	120
2	1,896	...	1,680	...	1,821	21,777	2,480	315
23	1,302	...	514	250	894	10,427	7,674	62
5	336	...	276	...	249	2,797	1,499	63
38	1,008	...	739	472	...	5,042	1,311	55
66	2,646	...	1,529	722	1,143	18,266	10,484	180
52	722	...	295	...	622	6,406	846	62
120	5,264	...	3,504	722	3,586	46,449	13,810	557

(6) Public health and convenience—*concld.*

Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Veterinary charges.	Public Works.				Total.
						Establishment.	Buildings.	Roads.	Stores.	
23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
141	...	...	183	...	...	2,396	1,548	9,111	160	39,830
111	...	48	...	...	...	322	...	930	...	3,193
252	...	48	183	...	...	2,718	1,548	10,041	160	43,023
88	13	...	...	...	...	921	42	6,054	...	26,939
...	88	...	...	...	...	300	114	1,274	...	6,660
...	...	...	...	...	...	120	451	9,519	...	17,709
88	101	...	...	...	...	1,341	607	16,847	...	51,308
...	...	...	...	...	...	318	29	1,000	4	9,582
340	101	48	183	...	...	4,377	2,184	27,888	164	1,03,913

(7) Public Instruction.				(8) Contributions.	(9) Miscellaneous.			
					Interest on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current years.	Discount.	Actual cost of works done for private individuals.
34	35	36	37	38	39	40	41	42
Rs.	Rs.		Rs.	Rs.		Rs.		Rs.
7,659	1,757	...	9,416	...	...	860	...	...
...	504	...	504	...	...	...	...	...
7,659	2,261	...	9,920	...	...	860	...	...
589	56	...	645	377	...	...	...	...
...	482	...	482	...	...	...	...	...
...	684	...	684	...	...	...	...	...
589	1,222	...	1,811	377	...	...	...	...
...	190	...	190	...	...	...	...	523
8,248	3,673	...	11,921	377	...	860	...	523

(9) Miscellaneous—*concld.*						*Total expenditure.*	Investments.	
Other items (to be specified in detail in as many columns as may be necessary).					Total.			
Printing charges, etc.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.			In securities other than sinking funds.	In Savings Banks.
43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		
199	929	371	...	1,971	4,330	61,503	...	...
14	...	...	...	36	50	4,427	...	...
213	929	371	...	2,007	4,380	65,930	...	...
139	129	35	...	605	908	32,400	...	...
310	32	23	...	996	1,361	10,079	...	...
140	23	23	...	1,532	1,718	22,386	...	...
589	184	81	...	3,133	3,987	64,865	...	...
115	...	18	...	947	1,603	13,791	...	...
917	1,113	470	...	6,087	9,970	1,44,586	...	...

Eastern Bengal and Assam during the year ending 31*st March* 1906—contd.

(10) Extraordinary and debt.							(11)	(12)	
Payments to sinking funds.	Provident Fund withdrawals.	Repayments of loans.	Advances.		Deposits.	Total.	Closing balance.	Grand total.	Remarks.
			Permanent.	Other.					
52	53	54	55	56	57	58	59	60	61
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	4,780	...	3,512	1,483	9,775	23,306	94,584	
...	...	...	50	299	510	859	551	5,837	
...	...	4,780	50	3,811	1,993	10,634	23,857	1,00,421	
...	...	...	...	3,246	729	3,975	4,423	40,798	
...	...	...	...	1,442	117	1,559	3,295	14,933	
...	...	...	50	800	15	865	1,420	24,671	
...	...	...	50	5,488	861	6,399	9,138	80,402	
...	...	...	65	510	61	636	2,470	16,897	
...	...	4,780	165	9,809	2,915	17,669	35,465	1,97,720	

FORM III.—*Statement showing the Expenditure of the Municipalities in*

(1)	(2)	(3)	(4) General Administration and collection charges.							(5) Public		
Name of district.	Serial No. of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books, papers, money boxes, repairs to out-post, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).
1	2	3	4	5	6	7	8	9	10	11	12	13
RAJSHAHI DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi ...	24	Rampur Boalia...	1,812	2,128	...	...	2	...	3,942	...	1,233	...
	25	Nator ...	922	900	...	...	...	...	1,822	1	930	...
		Total ...	2,734	3,028	...	...	2	...	5,764	1	2,163	...
Dinajpur ...	26	Dinajpur ...	2,356	1,637	...	...	3	...	3,996	...	2,754	72
Jalpaiguri ...	27	Jalpaiguri ...	1,396	782	...	...	...	...	2,178	...	912	...
Rangpur ...	28	Rangpur ...	1,475	1,567	...	...	...	...	3,042	28	2,772	178
Bogra ...	29	Bogra ...	1,329	724	...	...	...	...	2,053	56	938	...
	30	Sherpur ...	634	517	...	...	...	...	1,151	...	440	...
		Total ...	1,963	1,241	...	...	...	...	3,204	56	1,378	...
Pabna ...	31	Pabna ...	1,144	1,476	...	...	...	...	2,620	4	1,155	...
	32	Sirajganj ...	866	1,103	...	...	...	...	1,969	...	1,342	...
		Total ...	2,010	2,579	...	...	...	...	4,589	4	2,497	...
Malda ...	33	English Bazar ...	1,178	747	...	...	...	...	1,925	...	584	...
	34	Old Malda ...	358	212	...	...	...	...	570	...	174	...
	35	Nawabganj ...	614	720	...	...	...	...	1,334	...	...	...
		Total ...	2,150	1,679	...	...	...	...	3,829	...	758	...
		Divisional Total	14,084	12,513	...	...	5	...	26,602	89	13,234	250

safety.		(6) Public health and convenience.						
		Water-supply.		Drainage.				
Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.
14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15	1,248	598	232	425	1,533	7,894	8,537	200
6	937	...	485	...	142	4,434	3,476	144
21	2,185	598	717	425	1,675	12,328	12,013	344
62	2,888	...	369	992	696	14,721	11,526	308
...	912	...	49	556	...	8,706	22,465	76
...	2,978	...	180	485	2,560	10,997	7,215	185
7	1,001	...	243	...	349	6,609	3,499	103
4	444	...	23	...	283	2,323	1,237	63
11	1,445	...	266	...	632	8,932	4,736	166
2	1,161	...	1,630	...	1,241	8,278	3,605	137
21	1,363	739	...	328	...	5,713	3,187	146
23	2,524	739	1,630	328	1,241	13,991	6,792	283
40	624	...	232	420	1,060	6,346	5,200	184
15	189	...	...	...	328	560	680	27
7	7	...	...	...	...	702	1,231	135
62	820	...	232	420	1,388	7,608	7,111	346
179	13,752	1,337	3,443	3,206	8,192	77,283	71,858	1,708

(6) Public health and convenience—*concld.*

Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Veterinary charges.	Public Works.				Total.
						Establishment.	Buildings.	Roads.	Stores.	
23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
227	782	...	84	...	...	847	549	5,300	30	27,238
...	...	...	...	...	...	384	...	3,197	...	12,262
227	782	...	84	...	...	1,231	549	8,497	30	39,500
34	46	...	640	...	...	671	921	5,853	27	36,804
...	5	...	...	...	...	180	...	1,314	19	33,370
...	...	...	401	...	...	360	103	1,837	1	24,324
...	...	...	...	...	...	572	...	1,431	...	12,806
...	...	...	33	...	...	161	16	683	...	4,822
...	...	...	33	...	...	733	16	2,114	...	17,628
1,975	...	...	4	...	...	478	...	1,567	55	18,970
582	6	...	277	...	...	515	100	2,415	2	14,010
2,557	6	...	281	...	...	993	100	3,982	57	32,980
85	459	...	...	...	...	386	...	1,222	37	15,631
...	...	...	...	...	...	42	...	557	...	2,194
...	3	..	...	...	...	276	948	741	2	4,038
85	462	...	...	...	...	704	948	2,520	39	21,863
2,903	1,301	...	1,439	...	...	4,872	2,637	26,117	173	2,06,469

(7) Public instruction.				(8) Contributions.	(9) Miscellaneous.			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
34	35	36	37	38	39	40	41	42
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,057	...	60	1,117	...	57	51	...	5
...	221	47	268	...	...	...	...	...
1,057	221	107	1,385	...	57	51	...	5
2,584	60	42	2,686	...	121	107	...	615
763	...	...	763	...	...	484	...	...
...	1,036	130	1,216	...	...	26	...	...
2,031	275	7	2,313	...	...	...	...	...
515	96	...	611	...	...	...	...	...
2,546	371	7	2,924	...	...	...	...	...
87	1,021	75	1,183	...	...	...	...	...
...	852	100	952	...	...	83	...	...
87	1,873	175	2,135	...	...	83	...	...
...	478	...	478	...	...	...	...	20
...	370	...	370	...	...	...	...	...
...	399	...	939	...	...	...	...	...
..	1,247	...	1,247	...	...	...	...	20
7,037	4,853	461	12,356	..	178	751	...	640

(9) Miscellaneous—*concld.*								
Other items (to be specified in detail in as many columns as may be necessary.)					Total.	*Total Expenditure.*	Investment.	
Printing charges.	Law charges.	Provident Fund.	Charge on account of plague.	Miscellaneous.			In securities (other than for Sinking Funds).	In Savings Banks.
43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
280	68	93	...	309	863	34,408	...	...
123	47	33	...	48	251	15,540	...	...
403	115	126	...	357	1,114	49,948	...	...
290	274	156	...	642	2,205	48,579	...	...
51	40	70	...	421	1,066	38,289	...	...
232	...	77	...	417	752	32,312	...	...
140	...	29	...	410	579	18,752	...	...
81	68	29	...	389	567	7,595	...	...
221	68	58	...	799	1,146	26,347	...	...
347	573	48	...	174	1,142	25,076	...	...
259	109	49	...	863	1,363	19,657	...	...
606	682	97	...	1,037	2,505	44,733	...	...
182	100	52	...	85	439	19,097	...	...
79	166	21	...	94	360	3,683	...	...
...	18	38	...	61	117	5,895	...	...
261	284	111	...	240	916	28,675	...	...
2,064	1,463	695	...	3,913	9,704	2,68,883	...	...

Eastern Bengal and Assam during the year ending 31st March 1906—contd.

(10) Extraordinary and debt.							(11)	(12)	
			Advances.						
Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand total.	Remarks.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	519	...	16,431	...	16,950	3,716	55,074	
...	...	...	...	5,838	98	5,936	6,150	27,626	
...	...	519	...	22,269	98	22,886	9,866	82,700	
...	...	1,424	...	22,243	1,146	24,813	2,111	75,503	
...	...	890	...	35,575	50	36,515	3,396	78,200	
...	...	443	25	8,963	1,233	10,664	2,620	45,596	
...	...	...	...	2,735	105	2,840	7,626	29,218	
...	...	...	...	...	101	101	1,408	9,104	
...	...	...	...	2,735	206	2,941	9,034	38,322	
...	...	...	...	5,941	...	5,941	682	31,699	
...	...	856	...	3,196	529	4,581	1,699	25,937	
...	...	856	...	9,137	529	10,522	2,381	57,636	
...	...	...	...	4,738	43	4,781	11,947	35,825	* Includes Rs. 60,421 on account of Dispensary Funds as detailed below :—
...	...	...	...	1,517	...	1,517	1,292	6,492	Rs.
...	...	...	...	...	...	...	3,711	9,606	Rampur Boalia ... 5,698 Nator ... 2,137 Dinajpur ... 8,529 Jalpaiguri ... 3,042 Rangpur ... 3,302 Bogra ... 1,142 Pabna ... 3,176 Sirajganj ... 1,171 English Bazar ... 1,622 Old Malda ... 602
...	...	...	...	6,255	43	6,298	16,950	51,923	
...	...	4,132	25	1,07,177*	3,305	1,14,639	46,358	4,29,880	

FORM III.—*Statement showing the Expenditure of the Municipalities in*

(1)	(2)	(3)	(4) General Administration and collection Charges.							(5) Public		
Name of district.	Serial No. of Municipality.	Name of Municipality.	General administration—(Office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts.)
1	2	3	4	5	6	7	8	9	10	11	12	13
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	36	Silchar ...	795	363	...	...	...	...	1,158	...	1,449	...
Sylhet ...	37	Sylhet ...	1,544	1,620	...	...	21	...	3,185	...	1,401	...
	38	Habiganj Union	79	447	...	...	...	...	526	...	274	...
		Total ...	1,623	2,067	...	...	21	...	3,711	...	1,675	...
Khasi and Jaintia Hills.	39	Shillong Station	2,280	55	...	...	22	...	2,357	...	3,068	5
		Total ...	4,698	2,485	...	..	43	...	7,226	...	6,192	5
ASSAM VALLEY DISTRICTS.												
Goalpara ...	40	Dhubri ...	511	454	...	...	...	...	965	...	834	...
	41	Goalpara ...	406	396	...	...	6	...	808	...	413	...
		Total ...	917	850	...	...	6	...	1,773	...	1,247	...
Kamrup ...	42	Gauhati ...	1,735	951	...	...	10	...	2,696	...	1,487	...
	43	Barpeta ...	529	98	318	...	...	...	945	...	207	...
		Total ...	2,264	1,049	318	...	10	...	3,641	...	1,694	...
Darrang ...	44	Tezpur ...	438	487	182	...	...	...	1,107	...	383	...
Nowgong ...	45	Nowgong ...	673	509	388	6	13	...	1,589	18	118	21
Sibsagar ...	46	Sibsagar (Station)	727	674	93	...	461	...	1,955	...	436	...
	47	Jorhat (Union)...	382	210	...	...	8	...	600	...	...	...
	48	Golaghat (Union)	379	220	...	...	30	...	629	...	...	...
		Total ...	1,488	1,104	93	...	499	...	3,184	...	436	...
Lakhimpur	49	Dibrugarh ...	1,168	992	...	...	7	...	2,167	...	1,084	...
		Divisional Total	6,948	4,991	981	6	535	...	13,461	18	4,962	21
		Grand Total for 1905-1906.	54,827	44,999	1,724	1,347	756	48	1,03,701	144	52,373	2,242
		Grand Total for 1904-1905.	*49,068*	*45,940*	*1,870*	*3,235*	*863*	*242*	*1,01,218*	*1,156*	*50,432*	*3,681*

safety.		(6) Public health and convenience.						
Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.
		Capital outlay.	Establishment, repairs, etc.	Capital outlay	Establishment, repairs, etc.			
14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,449	1,398	82	3,340	349	7,869	1,200	60
...	1,401	4,251	...	1,591	...	10,007	,731	120
...	274	48	87	...	150	2,419	235	18
...	1,675	4,299	87	1,591	150	12,426	2,966	138
2	3,075	...	2,376	...	...	11,705	270	192
2	6,199	5,697	2,545	4,931	499	32,000	4,436	390
...	834	...	659	...	688	6,754	480	...
...	413	...	121	...	126	1,550	238	30
...	1,247	...	780	...	814	8,304	718	30
...	1,487	264	8,921	...	...	14,820	1,584	108
...	207	680	...	52	...	1,854	300	...
...	1,694	944	8,921	52	...	16,674	1,884	108
...	383	...	109	...	2,079	4,014	260	...
31	188	100	192	399	597	4,490	540	40
...	436	...	682	...	439	4,071	300	60
...	...	858	662	...	292	2,062	480	56
5	5	...	426	443	147	1,030	180	60
5	441	858	1,770	443	878	7,163	900	176
...	1,084	...	332	3,053	1,656	16,757	1,272	144
36	5,037	1,902	12,104	3,947	6,024	57,402	5,634	498
918	55,677	13,117	64,034	16,962	23,651	3,63,172	1,45,556	5,228
750	*56,019*	*16,591*	*57,541*	*15,273*	*25,037*	*3,40,089*	*1,60,028*	*4,927*

(6) Public health and convenience—*concld.*

Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public garden and experimental cultivation.	Registration of births and deaths.	Veterinary charges.	Public Works.				Total.
						Establishment.	Buildings.	Roads.	Stores.	
23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,356	112	...	133	120	...	859	...	2,330	...	20,208
...	...	...	...	128	...	1,208	240	4,000	...	24,276
...	...	...	11	...	...	...	...	576	...	3,544
...	...	...	11	128	...	1,208	240	4,576	...	27,820
...	97	...	357	...	...	...	215	5,399	...	20,611
2,356	209	...	501	248	...	2,067	455	12,305	...	68,639
1,169	326	...	...	...	...	594	21	2,074	...	12,765
...	230	50	...	...	...	487	22	2,563	...	5,417
1,169	556	50	...	...	...	1,081	43	4,637	...	18,182
12,835	723	90	602	10	...	871	1,232	10,689	347	53,096
...	263	...	13	...	...	491	398	1,950	...	6,001
12,835	986	90	615	10	...	1,362	1,630	12,639	347	59,097
760	241	...	553	...	...	959	310	5,177	163	14,625
226	456	10	...	...	...	480	76	2,120	...	9,726
...	325	...	...	...	...	571	346	3,931	122	10,847
759	250	23	...	...	...	511	83	304	11	6,351
120	282	30	...	...	...	393	107	621	67	3,906
879	857	53	...	...	...	1,475	536	4,856	200	21,104
157	915	...	605	...	...	876	423	3,318	647	30,155
16,026	4,011	203	1,773	10	...	6,233	3,018	32,747	1,357	1,52,889
23,423	5,759	308	6,512	258	830	23,621	11,342	1,71,633	7,811	8,88,217
6,474	*5,620*	*175*	*4,546*	*282*	*918*	*23,049*	*32,957*	*1,70,599*	*2,784*	*8,66,883*

(7) Public Instruction.				(8) Contributions.	(9) Miscellaneous.			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
34	35	36	37	38	39	40	41	42
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	741	...	741	120	...	...	...	...
...	646	501	1,147	312	...	...	...	...
...	209	...	209	...	...	...	...	...
...	855	501	1,356	312	...	...	...	...
...	660	...	660	...	...	...	...	...
...	2,256	501	2,757	432	...	...	...	...
399	...	...	399	...	...	...	...	...
...	488	...	488	...	...	...	...	...
399	488	...	887	...	...	...	...	...
...	803	377	1,180	...	...	396	...	...
...	669	...	669	...	...	...	...	...
...	1,472	377	1,849	...	...	396	...	...
...	893	72	965	...	...	...	...	...
348	72	...	420	...	...	...	...	...
594	243	...	837	...	...	...	...	1
...	480	...	480	...	...	...	...	...
667	...	...	667	...	...	...	...	79
1,261	723	...	1,984	...	...	...	...	80
845	285	...	1,130	...	...	...	...	412
2,853	3,933	449	7,235	...	...	396	...	492
20,938	22,106	1,785	44,829	1,552	178	6,503	...	11,430
19,032	*22,508*	*1,480*	*43,020*	*1,310*	...	*7,341*	...	*4,756*

(9) Miscellaneous—*concld.*								
Other items (to be specified in detail in as many columns as may be necessary).							Investments.	
Printing charges.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.	*Total expenditure.*	In securities (other than for Sinking Funds).	In Savings Banks.
43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	585	585	24,261	...	...
...	...	...	...	221	221	30,542	...	...
...	...	...	...	...	...	4,553	...	...
...	...	...	...	221	221	35,095	...	...
...	...	...	...	...	...	26,703	...	...
...	...	...	...	806	806	86,059	...	...
...	...	...	...	212	212	15,175	...	...
...	...	...	...	65	65	7,191	...	...
...	...	...	...	277	277	22,366	...	...
...	...	...	...	1,212	1,608	60,067	...	...
...	...	...	...	34	34	7,856	...	...
...	...	...	...	1,246	1,642	67,923	...	...
...	...	...	...	219	219	17,299	...	...
...	...	...	...	...	...	11,923	...	...
...	...	...	...	306	307	14,382	...	...
...	...	...	...	...	...	7,431	...	...
...	...	...	...	...	79	5,286	...	...
...	...	...	...	306	386	27,099	...	...
...	...	...	...	2,357	2,769	37,305	...	...
...	...	...	...	4,405	5,293	1,83,915	...	...
5,544	5,345	2,487	388	28,538	60,413	11,54,389	10,000	...
5,605	*4,127*	*2,167*	*287*	*23,904*	*48,187*	11,16,637	...	...

Eastern Bengal and Assam during the year ending 31st March 1906—contd.

(10) Extraordinary and debt.							(11)	(12)	
			Advances.						
Payments to Sinking Fund.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand total.	Remarks.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	7,186	31,447	
...	...	2,246	...	...	...	2,246	5,067	37,855	
...	...	...	...	...	...	...	4,321	8,874	
...	...	2,246	...	...	...	2,246	9,388	46,729	
10,063	...	...	...	...	...	10,063	10,924	47,690	
10,063	...	2,246	...	...	...	12,309	27,498	1,25,866	
...	...	...	...		...	...	8,592	23,767	
...	...	...	...	...	...	...	5,672	12,863	
...	...	...	...	...	...	...	14,264	36,630	
...	...	824	100	...	...	924	7,411	68,402	
...	...	...	...	...	...	...	5,229	13,085	
...	...	824	100	...	...	924	12,640	81,487	
...	...	...	...	...	63	63	2,964	20,326	
...	...	...	60	...	...	60	4,249	16,232	
...	...	...	...	...	...	...	344	14,726	
...	...	...	100	...	650	750	3,142	11,323	
...	...	...	...	...	...	...	1,444	6,730	
...	...	...	100	...	650	750	4,930	32,779	
...	...	...	50	240	...	290	7,422	45,017	
...	...	824	310	240	713	2,087	46,469	2,32,471	
10,063	...	17,807	1,675	1,49,625	13,780	2,02,950	2,42,172	15,99,511	
...	...	*17,153*	*1,344*	*1,02,629*	*15,917*	*1,37,048*	*2,49,074*	*15,02,759*	

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RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN EASTERN BENGAL AND ASSAM

DURING THE YEAR

1906-1907.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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Resolution on the Annual Reports on the working of Municipalities in Eastern Bengal and Assam during the year 1906-1907.

Extract from the Proceedings of the Lieutenant-Governor of Eastern Bengal and Assam in the Municipal Department, No. 88*M., dated the* 3*rd January* 1908.

READ—

The Reports from Commissioners of Divisions on the working of Municipalities in Eastern Bengal and Assam during 1906-1907.

RESOLUTION.

Number of Municipalities.

ONE Municipal institution was added during the year by the constitution of the Hailakandi Union in Cachar. The total number of Municipalities and Municipal institutions at the close of the year was 50, of which 39 were constituted under Act III (B.C.) of 1884 and 11 (5 Municipalities, 2 Stations and 4 Unions) under Act V (B.C.) of 1876.

Changes in boundaries.

2. Minor changes were made in the areas of the following Municipalities :—In Dacca certain portions of Dayaganj, Garaltoli and Gobajmahal were excluded. In Comilla and in Dhubri certain tracts in the vicinity to the Railway line were brought within municipal limits. Cox's Bazar was enlarged by the addition of Baharchara village.

Changes in legal constitution.

There was no change in the legal constitution of any municipality.

By-laws.

In the Chittagong Division, a set of model rules was sanctioned for the Chandpur Municipality. In the Assam Valley the by-laws of the Sibsagar Station were revised and by-laws under the Hackney Carriage Act for the Dibrugarh Municipality were framed by the Commissioners and approved by Government. These were subsequently cancelled on the recommendation of the Commissioners. In the Dhubri and Goalpara Municipalities clause 8 of by-law No. I, prohibiting processions without the consent of the Municipal Commissioners, was rescinded. No changes were made in other divisions, though proposals for modification were received from several Municipalities before the close of the year.

Extension of Acts.

Part IX of Act III (B.C.) of 1884 was extended to the Dhubri Municipality. Jhalokati was brought under the operation of Part X soon after the close of the year. The provisions of section 258 of the Act were extended to the Nawabganj Municipality. The provisions of section 261 were extended to the town of Sylhet, to enable the Commissioners to regulate hotels, but action had to be deferred owing to the omission of the Commissioners to publish the Government Notification in the manner prescribed by section 222 of the Act. The Glanders and Farcy Act (XIII of 1899) was extended to the Rampur Boalia Municipality.

Elections.

3. The system of election was introduced in the Chandpur Municipality, thus raising the number of towns in which the system is in force to 34. General elections were held in eight Municipalities, and in Ward III of the English Bazar Municipality. In the Chittagong Division, where three general elections were held, keen contests were reported in several instances, and specially in the town of Chittagong, in some of the wards of Noakhali, and in Comilla where the Muhammadans showed much interest and secured 8 of the 12 vacancies. In the Dacca Division, where three by-elections were held, the election was contested in only one town, Tangail. In the Surma Valley a fresh election was held in Sylhet on account of corrupt practices. Muhammadan candidates secured six of the ten vacancies in this town. The reports of the Rajshahi and Assam Valley Divisions give no indication that the elections aroused any interest.

4. The number of meetings held was 723, against 718 in 1905-1906. Jhalokati and Pirojpur held the largest number of meetings (31), Sherpur in Mymensing (27) and Nawabganj (24) coming next. In the Assam districts Dhubri stood first with 22 meetings. Of the 13 institutions which failed to hold the prescribed number of 12 meetings in the year, 7 were in Assam, the worst defaulter being the Habiganj Union. In all 76 meetings were adjourned for want of a quorum, to which Pirojpur contributed the largest number. Pabna held only 8 meetings. This was due to an unfortunate dispute regarding the election of a Chairman which was carried on for six months and threw the affairs of the town into confusion. Gauged by the attendance at meetings, the interest shown by Municipal Commissioners was very fair, as in 37 of the 50 towns under Municipal administration the average attendance exceeded 50 per cent. The attendance of the Commissioners of the Bogra Municipality was again very unsatisfactory.

Meetings.

5. The total number of rate-payers (105,866) showed a small increase of 863; the percentage to urban population was 16·9, compared with 16·8 in 1905-1906. Nawabganj again headed the list with a percentage of 31·8, while Narayanganj, which is one of the most advanced Municipalities in the province, came last with a percentage of 9·7. Its anomalous position is due to the presence of a large number of factory labourers who pay no rates directly, the taxes being paid by their employers. The divisional percentage was highest in Rajshahi (20·1) and lowest in Dacca (14·5). The Commissioner thinks that this result is probably due to the characteristic formation of Municipalities in his division—an urban core with a considerable rural area surrounding it.

Number of rate-payers.
Proportion of rate-payers to population.

6. A rate on holdings was in force in 14 Municipalities compared with 13 in the preceding year. It was also in force in certain wards of Madaripur. The alternative tax on persons, which brings in less revenue, and is more popular, was levied in the remaining 35 towns. In Rangpur, where the enforcement of a rate on holdings was sanctioned two years ago, the Municipal Commissioners, resolved to adhere to the tax upon persons, and to raise the rate of assessment from 11 to 12 annas per cent. They objected to the introduction of a tax on holdings on the ground that it would entail hardship on the poorer classes. The Divisional Commissioner was unable to accept the plea, and as the result of a further searching inquiry made by the Magistrate, a strong case was made out for revision of the assessment. The inquiry showed that the rate-payers had in most cases been under-assessed. An assessor should now be appointed without delay and the results reported to Government. No reference has been made by the Commissioner to the results of the revision which the Rampur Boalia Municipality proposed to undertake with a view to the adoption of a tax on holdings. In Sylhet, the Commissioners are unwilling to adopt the recommendation made by Government in October 1905 to introduce a rate on holdings. The Chairman is of opinion that the change would bring no financial advantage, as Government servants and foreign traders, who now contribute a large proportion of the taxes, would pay much less if assessed on their holdings. It is also argued that a rate on holdings would press with undue severity on the indigenous and permanent inhabitants of a decaying town which, in its isolation, no longer commands the trade of the Surma Valley, and also on the local gentry who own substantial buildings, but who are no longer in affluent circumstances. While admitting that there may be some force in these arguments, the Lieutenant-Governor cannot accept them as conclusive and he considers that a careful inquiry might be made by the Deputy Commissioner of the district. The rate on holdings was levied at the maximum rates in Dacca (10 per cent.) and in Gauhati, Silchar, Shillong, Madaripur, Chittagong, and Noakhali. Government buildings were, as usual, assessed at the maximum rate. A water-rate was levied in Mymensingh, Gauhati, and Shillong, and latrine fees in 34 towns and certain mahallas of Rampur Boalia. A scheme for providing the capital of the province (Dacca) with a suitable water-supply is under consideration A liberal grant from Government has been promised, and it is hoped that the scheme will be pushed through without delay. Filtered water is supplied to certain parts of the town, and the fee levied on house connections yielded an income of Rs. 9,852. The revision of the assessment of water-rates in Gauhati, which was sanctioned in November 1905, was not carried out, as the new mains had not been completed before the close of the year.

Methods of taxation.

7. The average incidence of taxation per head of population was Rs. 1-5-11, against Rs. 1-5-10 in the preceding year. It rose from Rs. 1-5-9 to Rs. 1-6-0 in the Eastern Bengal towns, where Act III (B.C.) of 1884 is in force. In the four towns of Assam under the same Act the

Incidence of taxation.

average was Rs. 1-11-11, showing a decrease of 2 annas 2 pies per head as compared with the previous year. The incidence varied between Rs. 3-1-3 at Shillong to Re. 0-5-5 at Bazitpur. It was less than 8 annas in five other towns, against four in 1905-1906. Sirajganj maintained nearly the same average (Re. 0-11-7). The contemplated revision of assessment was not completed during the year.

Revision of assesment.

8. Assessments were revised generally or partially in 23 Municipalities. In 5 towns the revision was brought into effect during the year, although the revision had been made in 1905-1906. The revision provided for a net increase of income of Rs. 8,501, but the actual receipts were only Rs. 6,173 in excess of those of the preceding year. In 1905-1906 revision of assessments resulted in an increase of revenue of Rs. 25,353. With the very low rates of assessment in force in the majority of the towns of Eastern Bengal, the small increase of Rs. 6,173 in 1906-1907 cannot be regarded as satisfactory. The high prices of food-grains are said to have affected collections in some towns in the Chittagong Division, and the same cause may have operated in other divisions. Until, however, the Municipal Commissioners of those towns in which a tax on persons is levied recognise their responsibilities, and insist on the well-to-do classes contributing a fair share of taxation, no real progress can be made. There appears to be a rooted objection to levy taxes on the annual value of holdings, which in most towns would bring in a larger revenue. The assessed increase for each division was Dacca Rs. 1,247, Chittagong Rs. 3,291, Rajshahi Rs. 263, Surma Valley and Hill districts Rs. 2,540, and Assam Valley districts Rs. 1,160. The small increase in the Rajshahi division is accounted for by a considerable falling off in income of the Dinajpur and Rangpur Municipalities, the decrease in these towns being attributed to rate-payers leaving the town. Chandpur Municipality headed the list with an increase of Rs. 2,055, and next in order came Dacca Rs. 1,419, Shillong Rs. 1,333, Brahmanbaria Rs. 1,201, and Silchar Rs. 1,190. The increase in Dacca and Shillong was due chiefly to assessment of new premises, while the extension of Part IX to Brahmanbaria accounted for the increase in that town.

New imposts.

9. No new imposts were levied in any Municipality.

Income from various sources.

10. The aggregate income of the municipalities, excluding opening balances, was Rs. 14,21,798, or Rs. 71,161 more than in 1905-1906. Excluding Provincial and Local grants, private contributions and loans from Government, the increase amounted to Rs. 7,149. Grants to Municipal bodies in the Assam districts showed but small variation. Shillong received a special contribution of Rs. 5,500 for the general improvement of the town and its public bazar, compared with a grant of Rs. 6,000 in 1905-1906. Special grants of Rs. 10,000 were made to the Dacca Municipality for the up-keep of town roads and of Rs. 8,000 to Chittagong for jungle clearing.

The increase (Rs. 75,953) under the head "Extraordinary and debt" is due partly to the larger loans granted by Government and partly to the change of system authorised by the Government of India in Resolution No. 14—26, dated the 29th January 1907, in accordance with which the difference between the value of cheques issued and cashed during the year has been included in the total receipts. Receipts from class III dispensaries are also included in this total. Loans from Government aggregated Rs. 79,000, compared with Rs. 22,270 in 1905-1906. The following loans were granted during the year:—Narayanganj Rs. 60,000, Chandpur Rs. 8,000, Barisal Rs. 5,000, Jalpaiguri Rs. 4,000, and Sherpur Rs. 2,000. Excluding receipts under Extraordinary and debt, grants from Provincial and Local revenues, and private contributions, the total revenue of the year showed a decrease of Rs. 12,074, or 1 per cent. In the Dacca Division the decrease amounted to Rs. 7,911, in Chittagong to Rs. 7,184, and in the Assam Valley Division to Rs. 1,668. In the Rajshahi Division there was an increase of Rs. 3,479 and in the Surma Valley and Hill districts of Rs. 1,210.

Turning to the several sources of income, the receipts from Municipal rates and taxes showed an increase of Rs. 6,173. In the Dacca Division there was an increase of nearly Rs. 7,000, due mainly to the growing value of property and the development of trade, principally in jute. In the Rajshahi Division the increase was Rs. 3,500, of which Rs. 3,285 was due to larger receipts under conservancy rates. In the town of Bogra, where a general revision of assessment had been carried out by a paid assessor, the receipts under Municipal rates and taxes showed an increase of Rs. 4,682 and this result is a significant object lesson in the value of employing outside agency for assessment revisions. In the Assam Valley Division there was a decrease of Rs. 1,580, the cause of which is not explained. There was also a decrease of Rs. 2,725 in the Surma Valley and Hill districts, due to heavy outstanding arrear balances in the town of Sylhet. For

the province generally receipts from tax on persons declined by Rs. 4,243, while those under tax on houses and lands showed an increase of Rs. 6,222. The largest increase (Rs. 4,252) was contributed by the Noakhali Municipality, where a tax on holdings was substituted for a tax on persons. The income from water-rates showed a decline of Rs. 3,756. The income derived from realization under special Acts showed a decline of Rs. 2,010, the bulk of which occurred in the Dacca Division. Revenue from Municipal property decreased by Rs. 13,112: in the Dacca Division the decrease was Rs. 5,000, in Chittagong Rs. 10,700, and in the Assam Valley districts Rs. 1,500. In the Surma Valley and Hill districts there was an increase of over Rs. 4,000. The decrease in the Dacca Division was confined to the town of Dacca, and over 50 per cent. of the falling off was due to the fact that the interest on investments for medical purposes, which had hitherto been credited to Revenue for Municipal property, is now paid to the Mitford Hospital by adjustment as a refund. The decrease in the Chittagong Division occurred solely in the town of Chittagong; it is attributed to the inclusion in the preceding year's receipts of the proceeds of Municipal land which was sold. The increase in the Surma Valley and Hill districts has not been explained in the divisional report. The receipts from markets and slaughter-houses showed an increase of Rs. 6,001, Hailakandi Union and Dhubri Municipality contributing Rs. 2,317 and Rs. 2,035, respectively. Grants and contributions showed an increase of Rs. 7,282. In the Dacca Division there was an increase of Rs. 9,508, due to a grant of Rs. 10,000 from Provincial revenues, for roads. In the Chittagong Division the increase was Rs. 7,442. His Highness the Maharaja of Hill Tippera contributed Rs. 1,000 to the water-supply. In the Rajshahi Division there was a decrease of Rs. 9,731. In 1905-1906 a Government grant of Rs. 10,000 was made to the town of Jalpaiguri.

Expenditure.

11. The total expenditure amounted to Rs. 13,81,820, or an increase of Rs. 24,481. The ordinary expenditure (excluding repayment of loans, advances, deposits, and the like) amounted to Rs. 12,12,408, or an increase of Rs. 57,771, which was shared by all divisions except Rajshahi and the Assam Valley districts. The principal heads under which increases occurred were Roads (Rs. 41,837), Conservancy (Rs. 37,958), and Water-supply (Rs. 7,686). The increase of Rs. 9,435 under "Other sanitary requirements" was due to the inclusion under this head of Rs. 9,246 spent in Chittagong for jungle clearing. There was a decrease of Rs. 6,896 under "Office and collection establishment", partly due to the non-payment by the Municipalities in the Dacca Division of audit and banking fees during the year. Expenditure on "Hospitals and dispensaries" showed a decline of Rs. 22,276. This was mainly due to the inclusion in the figures of 1905-1906 of the cost of constructing a new hospital at Jalpaiguri. The decrease (Rs. 33,290) under extraordinary and debt was mainly due to a large falling off in the expenditure incurred by class III dispensaries, the accounts of which are, under Bengal Government Notification No. 2018M., dated the 29th July 1903, shown under this head. It was also due to no investment of Municipal funds having been made during the year.

Water-supply (Rs. 84,837).

12. The total expenditure showed an increase of Rs. 7,686. Under Maintenance charges (Rs. 64,776) there was a small increase of Rs. 742, and under Capital outlay (Rs. 20,061), an increase of Rs. 6,944 due chiefly to the acquisition of land by the Narayanganj Municipality for the water-works which they propose to provide. A loan of Rs. 1,50,000 has been granted by Government for this scheme, and under the vigorous administration of the Chairman, Mr. Morgan, it is anticipated that the supply of good water to the town will not long be delayed. In the town of Dacca minor improvements were carried out; the settling tanks were cleaned, and the river sand was renewed in all the filters. The daily average delivery increased from 306,958 gallons to 308,817 gallons, but this is wholly inadequate for a population of over ninety thousand. A scheme for remodelling and largely extending the water-works is at present under the consideration of Government in the Public Works Department. The Mymensingh Municipality applied to Government for a loan of Rs. 25,000 to enable the Commissioners to carry out certain projected improvements. The Chairman has been asked as a preliminary to consider the advisability of substituting a rate on the annual value of holdings for the tax on persons, which is now in force and brings in very little revenue. In Chittagong, where the expenditure increased by Rs. 3,467, a scheme was initiated for the supply of drinking water from a large tank by means of pumps to a reservoir, with a capacity of 45,000 gallons. Since the close of the year, 9,650 feet of pipes have been laid with 10 stand-posts. Experiments with artesian wells are being made by Government. A boring of 200 feet has already been made, but water has not been reached. The sanctioned scheme provided for a boring of 700 feet. In Chandpur the inhabitants of the northern part of the town obtain their drinking water

from Pasteur filters and from tanks specially reserved for the purpose. The Commissioners have been considering a scheme for the supply of drinking water to the whole of the Municipality. The water filter at Faridpur worked well, the daily supply being 1,000 gallons of excellent water. The Barisal water-works scheme having been found to be beyond the means of the Municipality, the Commissioners are contemplating its abandonment in favour of a less expensive project. In Rampur Boalia a scheme is under preparation for the trial of the Faridpur pattern filter. The new water-works at Gauhati were opened from the 1st April 1906. Owing, however, to delay in delivering the new pump, the old pump was utilised with disastrous results. It broke down repeatedly, and the supply of water ceased for some days in November, when cholera broke out. Arrangements were, however, promptly made to pump water into the mains direct from the Brahmaputra. The new pump was erected by the middle of February, and since then the towns people have had a liberal supply. The quality of the water is said not to be above suspicion, and this is attributed to the fouling of the distributing pipes. The Superintending Engineer should take the earliest opportunity of inspecting these works, if he has not already done so, with a view to remedying defects. Generally speaking, there are distinct signs of interest being shown by Municipal Commissioners in providing a pure water-supply, and the Lieutenant-Governor is glad to record his appreciation of the efforts made in many of the towns. They may count on every consideration being given to applications for loans from Government, if well-considered schemes are submitted.

Public Works (Rs. 2,50,937).

13. The expenditure on Public Works increased by Rs. 36,524, chiefly in the Dacca and Chittagong Divisions. In the Dacca Municipality the increase (Rs. 23,044) was due mainly to payments for the acquisition of land. Narayanganj also exceeded its expenditure of 1905-1906 by Rs. 3,230, chiefly in repair and construction of roads damaged by floods. In the Chittagong Division, though no important original work was carried out, the expenditure showed an increase of Rs. 4,174, chiefly on roads; the increase was confined to the Chittagong Municipality. In the Rajshahi Division there was an increase of Rs. 5,170, also on roads. In the Assam Valley expenditure on roads decreased by Rs. 1,775, owing to a short expenditure of nearly Rs. 4,500 in Gauhati alone. Useful work appears to have been done in improving roads in the towns of Dhubri, Nowgong, Dibrugarh, and Sibsagar. In the Surma Valley Silchar increased its expenditure on roads by Rs. 4,164. The outlay on "Buildings" fell off by Rs. 1,162. Charges under Establishment showed an increase of Rs. 1,072, but the percentage to total expenditure on Public Works (20·7) was rather less than in 1905-1906. Although no important original work was executed during the year, much was done in maintaining existing communications.

Conservancy (Rs. 4,01,002).

14. The outlay on Conservancy exceeded that of the previous year by Rs. 37,958. The increase was shared by all divisions except the Assam Valley districts, and was largest in the Dacca Division, where it amounted to Rs. 16,286. In the Dacca Municipality the increase of Rs. 6,558 was due to acquisition of land for the extension of the trenching ground. Chandpur increased its expenditure by Rs. 4,837, owing to the entertainment of sweepers for the southern section of the Municipality, to which the latrine system had been newly extended. Increased expenditure was incurred on the construction of new sheds for sweepers, purchase of carts and dust-bins, and the entertainment of additional sweepers. New latrines were also erected in several towns on the recommendation of the Sanitary Commissioner.

The percentage of expenditure on conservancy to total municipal expenditure increased from 31·5 to 33·1. In seven towns it exceeded 40 per cent., *viz.*, Shillong (51·5), Habiganj (49·5), Noakhali (46·0), Dibrugarh (42·9), Muktagacha and Barisal (41·1), and Narayanganj (40·7). In the Patuakhali Municipality the percentage (5·3) showed a slight improvement.

For the town of Dacca a complete conservancy scheme has been prepared by the Sanitary Commissioner and sanctioned by Government at an estimated cost of Rs. 1,98,894. A grant of Rs. 1,24,000 from Provincial revenues and an annual subsidy of Rs. 7,500 for a period of five years from the completion of the scheme has been guaranteed to the Municipality, who have also been promised a loan of Rs. 75,000. A general scheme for the drainage of the town is under consideration, and as a preliminary, survey maps have been prepared. The sewage filter at Nayasarak is said to have worked satisfactorily, but no experiment was made with the septic tank which was built three years ago.

15. The total expenditure under Medical was Rs. 22,176 less than in 1905-1906. The decrease was shared by all divisions, except the Surma Valley and Hill districts, and was largest in the Rajshahi Division, where it amounted to Rs. 18,382. Jalpaiguri was responsible for more than two-thirds, owing to special outlay in 1905-1906 on the new hospital building. For similar reasons the expenditure in Comilla and Mymensingh decreased by Rs. 2,680 and Rs. 1,000, respectively. The decrease of Rs. 2,664 in Dacca was due to account adjustments in connection with the payment by the Madhabpasa Wards estate, of interest on Rs. 1,00,500 lent by the Mitford Hospital Fund. The interest on this money was incorrectly included in the Municipal accounts for 1905-1906, and had to be refunded to the Hospital Fund during the year. In Narayanganj, Rangpur, Jhalokati, and Faridpur the expenditure under Medical showed an increase, owing to the construction of dispensary buildings or to the acquisition of land for such buildings. The Sylhet municipal dispensary continued its useful work, the number of out-patients having increased from 14,336 to 17,195. In the Rajshahi Division there was an outbreak of plague in the villages adjoining Sirajganj and the English Bazar Municipality, but its progress was arrested before it reached municipal limits. Both municipalities incurred some expenditure on precautionary measures.

Medical (Rs. 1,45, 556).

16. The expenditure on Education exceeded that of the previous year by Rs. 4,666. The increase was common to all divisions except Dacca and the Surma Valley. The town of Chittagong alone contributed Rs. 4,089 of the total increase owing to the erection of a new school-house and the supply of furniture, maps, etc., to primary schools. The percentage of outlay on education on total expenditure by the Municipalities in Eastern Bengal and Assam was 4·0. The percentage was highest in Chittagong (9·0) and lowest (1·8) in the Dacca Division. It varied from 1·3 in Dacca and Narayanganj to 16·1 in Chittagong. Expenditure in the Dacca Division fell off by Rs. 1,081, and was due to an expenditure in 1905-1906 of Rs. 1,500 on the construction of a girls' school at Sherpur. The neglect of primary education in this division is regrettable, and should receive the special attention of the Educational authorities. A Government grant of Rs. 560 has since been made to the Dacca Municipality, on condition that it spends 3·2 per cent. of its ordinary income on primary education. Bogra and Dinajpur increased their expenditure due to repairs and improvement of school buildings, while Gauhati increased its grant to Upper Primary Schools.

Public instruction (Rs. 49,495).

17. In the town of Dacca a part of the Buckland bund was raised and converted into a public garden at a cost of Rs. 2,118. Public gardens were also provided near one of the burning ghats, and at St. Thomas' Church, and some land was acquired for a new slaughter and pauper burial ground. In Narayanganj much useful work appears to have been done. In addition to repairs to roads and bridges two new roads and a bridge were constructed, an incinerator for burning street sweepings was erected, and two rotary lift and force pumps for cleansing night-soil carts at the trenching grounds were purchased. The *Chasara* drainage was improved at a cost of Rs. 1,081. In Barisal land was acquired for a conservancy depôt, and new instruments and appliances were purchased for the hospital. A new trenching ground at Jhalokati was acquired and raised, while Pirojpur contributed Rs. 400 towards the excavation of a reserved tank for drinking water. The old fish market in Chittagong was removed to a more convenient site and provided with a *pucca* platform and drains. In Rampur Boalia a large ditch in the Civil lines was filled in, and a plot of land was acquired for the extension of the Muhammadan burial-ground. In Bogra *pucca* masonry culverts were constructed and a big cart road was metalled. The municipal market of English Bazar was much improved. Masonry wells were sunk in many municipalities. Rupees 2,300 was spent by the Shillong Station Committee in eradicating the lantana plant, the spread of which was considered injurious. Dhubri purchased a new pump for the Jubilee well, while Gauhati improved the municipal market at Fansi Bazar and constructed a masonry drain in Uzan Bazar. In Tezpur an unwholesome depression near the school building was levelled, and new *pucca* drains were provided for the new municipal bazar. In Silchar spence cotton trees were planted in certain selected areas. The improvements effected in the majority of cases consisted mainly in the construction, repairs, and metalling of roads, the provision of additional street lamps, dust-bins, and the sinking of wells.

Municipal improvements.

18. The current demand, Rs. 8,26,573, was Rs. 18,218 in excess of that of the previous year. All divisions except the Assam Valley districts contributed to the increase which was especially marked in the Dacca Division, where it rose from Rs. 3,95,303 to Rs. 4,07,345. The total demand,

Demands, collections, and balances.

including arrears, amounted to Rs. 8,59,000, or Rs. 22,794 more than in 1905-1906. Of this amount, 91·5 per cent. was collected and 2·5 per cent. remitted, leaving a balance of Rs. 51,209 during the year. The percentage of total collections on the current demand fell from 96·9 to 95·1, due to heavy remissions in Dacca, Barisal, Rampur Boalia, Pabna, Sirajganj, Shillong, and Dibrugarh. No explanation of the large remissions has been given, except in respect of Shillong and Dibrugarh. In Dibrugarh a fall in the rent of holdings consequent on the remission of assessment entailed certain remissions. In Shillong remissions were due to the fact that some unoccupied holdings had been wrongly taxed, and to the assessment by the Ward Commissioners of 46 houses in the Indian quarters, which had no existence.

Financial position of Municipalities. Closing balances.

19. The total funds available for expenditure, including an opening balance of Rs. 2,54,816, amounted to Rs. 16,76,616, against Rs. 15,99,511 in 1905-1906. A total expenditure of Rs. 13,81,820 was incurred, leaving a closing balance of Rs. 2,94,796, or Rs. 52,624 in excess of the opening balance. Of this amount, however, Rs. 32,720 was actually spent during the year, but was included in the column of "Deposits" as representing the value of uncashed cheques. The actual credit balance was, therefore, Rs. 2,62,076. The inclusion of unspent loans and grants from Government chiefly accounted for the comparatively large balances in Narayanganj, Chandpur, Faridpur, and Barisal. In the English Bazar the large balance was due to the accumulation of Rs. 12,436 for a drainage scheme. Non-payment of outstanding bills and short expenditure on sanctioned works accounted for increased balances in some other towns. All municipal bodies, with one exception, closed the year in a sound financial position. The exception was Sibsagar, which had a closing balance of only Rs. 146. The attention of the Chairman of the Station Committee should be drawn to the necessity of maintaining an adequate closing balance.

Loans.—Financial position of indebted municipalities.

20. Fifteen municipalities had outstanding loans at the close of the year. Five new loans, aggregating Rs. 79,000, were granted during the year. Narayanganj and Barisal drew their first instalment of Rs. 60,000 and Rs. 5,000, respectively, of the loans sanctioned for water-works, while Rs. 8,000 was lent to the Chandpur Municipality for the construction of an iron bridge over the Napitbari khal. Sherpur obtained a loan of Rs. 2,000 for metalling its central road, and Jalpaiguri Rs. 4,000 for the reconstruction of the wooden bridge over the Karla. The outstanding loan balance rose from Rs. 1,68,853 to Rs. 2,24,392. Against this, however, must be set off the amount of Rs. 9,000 payable to the Shillong Station Committee by the Siem of Mylliem. The net indebtedness was therefore Rs. 2,15,499, about two-thirds of which represents the debt of the Dacca and Narayanganj Municipalities. The financial position of municipalities indebted to Government is generally satisfactory.

Audit and embazzlements.

21. The introduction of a systematic local audit of the accounts of Municipal institutions in the districts of Assam was sanctioned by the Government of India, with effect from the 1st November 1907. The accounts of 1905-1906 were, as usual, audited in the office of the Accountant General. In Eastern Bengal the accounts were audited by the Examiner of Local Accounts. One case of embezzlement was brought to light at Nawabganj. The tax daroga of the Municipality absconded with some account books after embezzling a sum of Rs. 490. The culprit is still at large.

General.

22. The administration of the year may be described generally as one of slow improvement. The notes recorded by the Sanitary Comissioner and the Deputy Sanitary Commissioner on their tours of inspection indicate that in most towns inadequate arrangements exist for the supply of drinking water, for conservancy, and for drainage. The recommendations made at previous inspections were carried out by the more advanced towns, so far as funds were available. The Commissioner of Chittagong has recommended that municipalities should receive the same liberal treatment as that recently accorded to District Boards, in respect of grants from Imperial and Provincial revenues. He admits at the same time that municipal taxation is on the whole low. The Commissioner of Rajshahi reports that a recent inquiry into the assessment of a certain town led him to believe that all except the poorest classes are grossly under-assessed. Of another town the Commissioner reports that the collection and administrative charges were excessive, while the collections were poor. In some towns remissions were made without justification. So far as funds are available, His Honour will always contribute to any well considered scheme of public utility, when he is satisfied that the affairs of the Municipality are conducted on business principles.

The following gentlemen have been favourably noticed by the Commissioner or the District Magistrate :—

Khan Bahadur Muhammad Yusuf (Dacca), Mr. Morgan (Narayanganj), the Chairman and the Vice-Chairman of the Barisal Municipality, Babu Jogendra Chandra Chakravarti (Dinajpur), and Maulvi Masharaf Hussain (Jalpaiguri). The Commissioner of Chittagong reports that the Chairmen and the Commissioners of the several municipalities appear to have acted harmoniously together, and to have evinced interest in the discussion of matters which came before them at the meetings. On the other hand, the interests of the towns of Jamalpur, Patuakhali, Rangpur and old Malda were seriously neglected, and the administration was far from creditable to the Chairman or the Commissioners.

By order of the Lieutenant-Governor,

L. J. KERSHAW,

Secretary to the Government.

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1907.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		DACCA DIVISION.											
Dacca ...	1	Dacca ...	Bengal Act III of 1884.	90,542	3	4	14	21	4	17	2	19	
	2	Naraingani ...		24,472	...	4	8	12	...	12	4	8	
		Total ...	.....	115,014	3	8	22	33	4	29	6	27	
Mymensingh ...	3	Mymensingh ...	Ditto ...	14,668	2	4	12	18	3	15	2	16	
	4	Muktagacha ...		5,888	...	3	6	9	...	9	...	9	
	5	Jamalpur ...		17,965	1	4	10	15	2	13	1	14	
	6	Sherpur ...		12,535	...	4	8	12	1	11	...	12	
	7	Kishorganj ...		16,246	...	5	10	15	1	14	...	15	
	8	Bazitpur ...		10,027	...	3	6	9	1	8	...	9	
	9	Netrakona ...		11,402	1	15	...	16	4	12	...	16	
	10	Tangail ...		16,666	1	4	10	15	3	12	1	14	
		Total ...	.....	105,379	5	42	62	109	15	94	4	105	
Faridpur ...	11	Faridpur ...	Ditto ...	11,649	...	6	12	18	5	13	2	16	
	12	Madaripur ...		17,463	...	4	8	12	...	12	2	10	
		Total ...	.....	29,112	...	10	20	30	5	25	4	26	
Bakarganj ...	13	Barisal ...	Ditto ...	18,978	1	4	10	15	1	14	3	12	
	14	Nalchiti ...		2,240	2	7	...	9	3	6	...	9	
	15	Jhalokati ...		5,234	1	8	...	9	2	7	...	9	
	16	Pirojpur ...		14,119	1	10	...	11	2	9	...	11	
	17	Patuakhali ...		5,003	1	9	...	10	3	7	1	9	
		Total ...	.....	45,574	6	38	10	54	11	43	4	50	
		Divisional Total ...	.....	295,097	14	98	114	226	35	191	18	208	
		CHITTAGONG DIVISION.											
Chittagong ...	18	Chittagong ...	Bengal Act III of 1884.	22,140	1	5	12	18	2	16	3	15	
	19	Cox's Bazar ...		4,336	3	10	...	13	3	10	1	12	
		Total ...	.....	26,476	4	15	12	31	5	26	4	27	
Tippera ...	20	Comilla ...	Ditto ...	19,169	1	5	12	18	4	14	4	14	
	21	Brahmanbaria ...		19,915	1	3	8	12	1	11	...	12	
	22	Chandpur ...		9,362	2	7	...	9	2	7	2	7	
		Total ...	.....	48,446	4	15	20	39	7	32	6	33	
Noakhali ...	23	Noakhali ...	Ditto ...	6,520	1	3	8	12	1	11	2	10	
		Divisional Total...	.....	81,442	9	33	40	82	13	69	12	70	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1907—contd.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RAJSHAHI DIVISION.											
Rajshahi ...	24	Rampur Boalia ...	Bengal Act III of 1884.	21,589	1	6	14	21	7	14	3	18	
	25	Nator		8,654	...	6	12	18	2	16	1	17	
		Total ...	.....	30,243	1	12	26	39	9	30	4	35	
Dinajpur ...	26	Dinajpur ...	Ditto ...	14,327	3	2	10	15	4	11	2	13	
Jalpaiguri ...	27	Jalpaiguri ...	Ditto ...	10,231	3	3	10	16	5	11	4	12	
Rangpur ...	28	Rangpur ...	Ditto ...	15,960	2	4	12	18	2	16	1	17	
Bogra... ...	29	Bogra... ...	Ditto ...	7,094	3	2	10	15	3	12	...	15	
	30	Sherpur ...		4,104	...	4	8	12	1	11	...	12	
		Total ...	.....	11,198	3	6	18	27	4	23	...	27	
Pabna ...	31	Pabna... ...	Ditto ...	18,424	...	6	12	18	6	12	1	17	
	32	Sirajganj ...		23,114	...	6	12	18	1	17	4	14	
		Total ...	.....	41,538	...	12	24	36	7	29	5	31	
Malda... ...	33	English Bazar ...	Ditto ...	13,667	3	3	12	18	3	15	...	18	
	34	Old Malda ...		3,743	2	2	8	12	2	10	...	12	
	35	Nawabganj ...		12,859	...	12	...	12	2	10	...	12	
		Total ...	.....	30,269	5	17	20	42	7	35	...	42	
		Divisional Total ...	.....	153,766	17	56	120	193	38	155	16	177	
		SURMA VALLEY AND HILL DISTRICTS.											
Cachar ...	36	Silchar ...	Bengal Act V of 1876.	8,486	2	4	8	14	6	8	4	10	
	37	Hailakandi Union		1,338	2	3	...	5	3	2	1	4	
		Total ...	.....	9,824	4	7	8	19	9	10	5	14	
Sylhet ...	38	Sylhet	Bengal Act III of 1884.	13,893	...	5	10	15	2	13	3	12	
	39	Habiganj Union ...	Bengal Act V of 1876.	5,236	1	5	...	6	2	4	1	5	
		Total ...	.....	19,129	1	10	10	21	4	17	4	17	
Khasi and Jaintia Hills.	40	Shillong Station...	Ditto ...	6,193	4	7	...	11	7	4	5	6	
		Divisional Total ...	.....	35,146	9	24	18	51	20	31	14	37	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31st March 1907—concld.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.
1	2	3	4	5	6	7	8	9	10	11	12	13
		ASSAM VALLEY DISTRICTS.										
Goalpara ...	41	Dhubri ...	Bengal Act III of 1884..	3,737	2	2	7	11	3	8	2	9
	42	Goalpara ...	Bengal Act V of 1876 ...	6,287	2	...	8	10	2	8	2*	8
		Total ...	.....	10,024	4	2	15	21	5	16	4	17
Kamrup ...	43	Gauhati ...	Bengal Act III of 1884..	11,661	1	3	6	10	3	7	2	8
	44	Barpeta ...	Bengal Act V of 1876...	8,747	3	7	...	10	3	7	1	9
		Total ...	.....	20,408	4	10	6	20	6	14	3	17
Darrang ...	45	Tezpur ...	Ditto	5,047	2	8	...	10	3	7	3	7
Nowgong ...	46	Nowgong ...	Ditto	4,430	2	9	...	11	4	7	2	9
Sibsagar ...	47	Sibsagar Station ...	Ditto	5,712	3	7	...	10	3	7	4	6
	48	Jorhat Union ...	Ditto	2,899	1	5	...	6	1	5	1	5
	49	Golaghat „ ...	Ditto	2,359	1	5	...	6	1	5	1	5
		Total ...	.....	20,447	9	34	...	43	12	31	11	32
Lakhimpur ...	50	Dibrugarh ...	Bengal Act III of 1884...	10,295	3	2	9	14	4	10	5	9
		Divisional Total ...	.....	61,174	20	48	30	98	27	71	23	75
		Grand Total for 1906-07.	.....	626,625	69	259	322	650	133	517	83	567
		Grand Total for 1905-06.	.....	624,796	65	259	322	646	139	507	67	579

*One European.

Form No. II.—Statement showing the Income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in* hand at the close of last year.	Municipal Rates (1)—Oct						
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
		DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca ...	1	Dacca ...	43,646	...	...	...	...	...	...	...
	2	Narayanganj...	23,033	...	...	...	...	...	...	...
		Total ...	66,679	...	...	...	...	...	...	...
Mymensingh...	3	Mymensingh...	6,121	...	...	...	...	...	...	...
	4	Muktagacha ...	2,449	...	...	..	...	...	...	...
	5	Jamalpur ...	1,399	...	...	...	...	...	...	...
	6	Sherpur ...	625	...	...	...	...	...	...	...
	7	Kishoreganj ...	935	...	...	...	...	...	...	...
	8	Bazitpur ...	1,521	...	...	...	...	...	...	...
	9	Netrakona ...	1,730	...	...	...	...	...	...	...
	10	Tangail ...	3,633	...	...	...	...	...	...	...
		Total ...	18,417	...	...	...	...	...	...	...
Faridpur ...	11	Faridpur ...	1,815	...	...	...	...	...	...	...
	12	Madaripur ...	2,611	...	...	...	...	...	...	...
		Total ...	4,426	...	...	...	...	...	...	...
Bakarganj ...	13	Barisal ...	6,727	...	...	...	...	...	...	...
	14	Nalchiti ...	286	...	...	...	...	...	...	...
	15	Jhalakati ...	2,889	...	...	...	...	...	...	...
	16	Pirojpur ...	714	...	...	...	...	...	...	...
	17	Patuakhali ...	479	...	...	...	...	...	...	...
		Total ...	11,095	...	...	...	...	...	...	...
		Divisional total (1906-.907).	1,00,613	...	...	...	...	...	...	...

* Treasury balance of the Municipalities at the end of the previous year has been shown in this column.

and Taxes.

roi.

(h) Class VIII (Metals).	(i) Composition for Octori.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Waters rate.	Lighting rate.	Conservancy including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	94,494	6,004	1,126	13,078	...	...	42,932
...	...	...	37,984	...	627	7,701	...	...	22,729
...	...	...	1,32,478	6,004	1,753	20,779			65,661
...	...	...	3,579	1,203	1,259	...	14,129	...	10,072
...	...	...	21	616	365	...	...	...	2,388
...	...	...	504	1,059	1,482	...	...	...	3,863
...	...	...	36	1,156	109	...	...	...	2,429
...	...	...	279	296	119	...	...	...	1,470
...	...	...	42	35	...	...	...	...	642
...	...	...	348	59	753	...	...	...	2,655
...	...	...	376	87	114	845	...	...	2,262
...	...	...	5,185	4,511	4,201	845	14,129	...	25,781
...	...	...	2,012	316	376	425	...	...	6,176
...	...	...	652	...	1,537	1,346	...	...	2,859
...	...	...	2,664	316	1,913	1,771	...	...	9,035
...	...	...	3,621	398	78	1,169	...	...	12,155
...	...	...	48	...	20	150	...	...	...
...	...	...	24	...	905	475	...	...	2,097
...	...	...	248	...	...	...	...	...	1,614
...	...	...	384	...	19	403	...	...	...
...	...	...	4,325	398	1,022	2,197	...	...	15,866
...	...	...	1,44,652	11,229	8,889	25,592	14,129	...	1,16,343

Municipal Rates and Taxes.			(II)—Realisations under Special Acts.						
Other taxes (to be specified in detail, *e.g.*, servants tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(a)	23	24	25	26	26(a)	26(b)	26(c)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	38	1,57,672	407	639	9	...	...	...	1,055
...	93	69,134	526	...	41	...	...	...	567
...	131	2,26,806	933	639	50	...	...	...	1,622
10,799	58	41,099	713	112	32	...	...	...	857
4,398	40	7,828	248	91	3	...	...	...	342
7,557	154	14,619	458	...	6	...	...	...	464
4,910	155	8,795	587	...	13	...	...	...	600
4,702	...	6,866	306	...	32	...	...	...	338
2,700	12	3,431	217	...	23	...	...	4	244
4,095	16	7,926	615	...	17	...	...	...	632
5,094	34	8,812	435	35	14	...	...	...	484
44,255	469	99,376	3,579	238	140	...	...	4	3,961
5,914	110	15,329	158	84	17	...	...	5	264
4,770	5	11,169	282	...	11	...	...	...	293
10,684	115	26,498	440	84	28	...	...	5	557
9,187	90	26,698	374	74	...	...	...	...	448
2,022	2	2,242	46	...	...	...	...	...	46
4,201	2	7,704	40	...	...	...	...	...	40
5,060	157	7,079	96	...	4	...	...	...	100
2,470	27	3,303	70	...	11	...	24	...	105
22,940	278	47,026	626	74	15	...	24	...	739
77,879	993	3,99,706	5,578	1,035	233	...	24	9	6,879

Revenue derived from municipal property and powers apart from taxation.									
Rent of lands, houses, *serais* (rest-houses, dak bungalows, etc.)	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghat and burial-grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,381	27	2,903	...	...	115	...	2,826	...	...
486	328	219	...	...	1,811	...	...	...	...
3,867	355	3,122	...	...	1,926	...	2,826	...	...
188	...	94	...	...	...	...	...	...	...
...	...	10	...	...	...	...	...	...	...
77	11	55	...	...	...	...	...	...	...
...	39	30	...	...	...	...	...	...	...
120	...	20	...	37	25	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	29	...	...	...	...	...	...	...	...
...	41	...	...	...	...	...	...	...	...
385	120	209	...	37	25	...	...	...	...
30	3	...	...	...	35	...	...	...	...
2	...	...	...	...	599	...	10	...	...
32	3	...	...	...	634	...	10	...	...
286	...	69	...	...	16	...	78	...	...
...	...	93	...	...	...	...	...	...	...
...	...	15	...	...	...	...	...	...	...
5	...	55	...	...	450	...	1	...	...
...	...	...	...	...	20	...	...	...	...
291	...	232	...	...	486	...	79	...	...
4,575	478	3,563	...	37	3,071	...	2,915	...	...

Revenue derived from municipal property and powers apart from taxation—*concld.*									
Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loan.	Total.
Fees for posting bamboos on the roadside.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	9,852	865	1,265	...	...	...	21,234
...	...	...	1	492	...	...	...	...	3,337
...	...	...	9,853	1,357	1,265	...	...	...	24,571
...	...	...	...	149	...	...	524	...	955
...	...	...	...	25	...	...	...	...	35
...	...	...	...	59	...	...	...	...	202
...	...	...	...	19	...	...	...	...	88
...	...	...	...	86	...	...	...	...	288
...	...	...	...	48	...	...	...	...	48
...	...	...	...	13	...	...	...	...	42
...	...	...	...	141	...	...	...	...	182
...	...	...	...	540	...	...	524	...	1,840
...	...	...	...	98	...	...	...	...	166
...	...	...	...	54	...	...	...	...	665
...	...	...	...	152	...	...	...	...	831
...	...	...	60	161	...	...	150	...	820
...	...	...	...	99	...	...	...	...	192
...	...	...	...	184	...	...	...	...	199
...	...	...	...	25	...	...	...	...	536
...	...	...	...	4	...	...	...	...	24
...	...	...	60	473	...	...	150	...	1,771
...	...	...	9,913	2,522	1,265	...	674	...	29,013

Grants and contributions (for general and special purposes.)									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,000	560	...	...	...	250	1,015	...	...	11,825
1,500	...	317	...	...	...	...	...	871	2,688
–									
11,500	560	317	...	...	250	1,015	...	871	14,513
...	...	1,380	500	...	1,050	50	...	725	3,705
...	...	...	...	...	...	...	...	...	...
...	...	28	...	...	375	...	...	430	833
...	...	...	...	...	730	...	...	269	999
...	...	30	...	...	600	...	...	399	1,029
...	...	...	...	...	500	...	...	267	767
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,438	500	...	3,255	50	...	2,090	7,333
2,500	...	578	1,000	...	600	...	...	738	5,416
...	...	50	...	...	280	...	...	696	1,026
2,500	...	628	1,000	...	880	...	...	1,434	6,442
...	...	504	...	...	2,925	...	...	2,157	5,586
...	...	...	...	...	150	...	...	40	190
...	...	...	...	...	...	...	...	24	24
...	...	110	...	...	400	...	...	157	667
...	...	...	...	...	1,150	...	...	386	1,536
...	...	614	...	...	4,625	...	...	2,764	8,003
14,000	560	2,997	1,500	...	9,010	1,065	...	7,159	36,291

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisation of Sinking Fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Goverment.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,393	1,974	6,367	1,98,153	...	...	...	...	180	13,171
41	1,358	1,399	77,125	...	60,000	...	...	...	921
4,134	3,332	7,766	2,75,278	...	60,000	...	...	180	14,092
949	467	1,416	48,032	...	...	...	...	...	7,094
...	85	85	8,290	...	...	...	...	...	584
...	31	31	16,149	...	...	...	...	...	1,450
...	114	114	10,596	...	...	...	...	100	50
126	81	207	8,728	...	...	...	...	1,120	859
...	5	5	4,495	...	...	...	...	...	111
...	34	34	8,634	...	...	...	...	...	150
...	55	55	9,533	...	...	...	...	...	140
1,075	872	1,947	1,14,457	...	...	...	...	1,220	10,438
220	639	859	22,034	...	...	...	...	...	4,553
...	422	422	13,575	...	...	...	...	...	1,629
220	1,061	1,281	35,609	...	...	...	...	...	6,182
358	105	463	34,015	...	5,000	...	...	25	4,215
...	2	2	2,672	...	...	...	...	...	215
168	37	205	8,172	...	...	...	...	...	...
...	150	150	8,532	...	...	...	...	...	1,518
...	18	18	4,986	...	...	...	...	...	957
526	312	838	58,377	...	5,000	...	...	25	6,905
6,255	5,577	11,832	4,83,721	...	65,000	...	...	1,425	7,617§

in Eastern Bengal and Assam during the year ending 31*st March* 1907.

debt.						
Deposit.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation, column 23, per head of population.	Incidence of income, column 55, per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
3,999	17,350	2,15,503	2,59,149	1 11 10	2 6 0	§ Includes Rs. 6,983 on account of Dispensary Fund as detailed below :—
4,054	64,975	1,42,100	1,65,133	2 13 2	3 2 4	
8,053	82,325	3,57,603	4,24,282	1 15 6	2 6 3	
1,860	8,954	56,986	63,107	2 12 9	3 4 4	
...	584	8,874	11,328	1 5 3	1 6 6	
1,356	2,806	18,955	20,354	0 13 0	0 14 4	
30	180	10,776	11,401	0 11 2	0 13 6	
74	2,053	10,781	11,716	0 6 5	0 10 7	
432	543	5,038	6,559	0 5 5	0 7 2	* Includes Rs. 4,974, being the difference of cheques issued and cashed during the year :—
587	737	9,371	11,101	0 11 1	0 12 1	
323	463	9,996	13,629	0 8 5	0 9 1	
4,662	16,320	1,30,777	1,49,190	0 15 1	1 1 4	
367	4,920	26,954	28,769	1 5 0	1 14 3	
527	2,156	15,731	18,342	0 10 2	0 14 2	
894	7,076	42,685	47,111	0 14 10	1 3 6	
611	9,851	43,866	50,593	1 6 6	1 12 8	
47	262	2,934	3,220	1 0 0	1 3 1	
405	405	8,577	11,466	1 7 6	1 8 11	
16	1,534	10,066	10,780	0 8 1	0 9 8	
117	1,074	6,060	6,539	0 10 6	0 15 11	
1,196	13,126	71,503	82,598	1 0 6	1 4 6	
14,805*	1,18,847	6,02,568	7,03,181	1 5 8	1 10 2	

		Rs.
Faridpur	...	2,423
Madaripur	...	769
Barisal	...	2,687
Pirojpur	...	302
Patuakhali	...	777

		Rs.
Naraingani	...	1,442
Mymensingh	...	1,477
Jamalpur	...	1,001
Bazitpur	...	381
Netrakuna	...	456
Madaripur	...	217

Form No. II.—Statement showing the Income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at close of last year.	Municipalities (1)— (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong ...	18	Chittagong ...	23,306	...	...	...	...	...	...	...
	19	Cox's Bazar ...	551	...	...	...	...	...	...	...
		Total ...	23,857	...	...	...	...	...	...	...
Tippera ...	20	Comilla ...	4,422	...	...	...	...	...	...	...
	21	Brahmanbaria	3,295	...	...	...	...	...	...	...
	22	Chandpur ...	1,421	...	...	...	...	...	...	...
	...	Total ...	4,716	...	...	...	...	...	...	...
Noakhali ...	23	Noakhali ...	2,470	...	...	...	...	...	...	...
	...	Divisional total, 1906-1907.	35,465	...	...	...	...	...	...	...

Rates and taxes.

Octroi:									
(h)	(i)								
Class VIII (Metals).	Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
			Rs.	Rs.	Rs.	Rs.			Rs.
...	...	...	27,011	5,070	1,021	5,758	...	...	16,913
...	...	...	549	...	...	1,472	...	...	...
...	...	...	27,560	5,070	1,021	7,230	...	...	16,913
...	...	...	2,269	1,513	278	1,996	...	...	7,141
...	...	...	242	58	...	300	...	...	1,931
...	...	...	9,489	...	...	4,522	...	...	6,608
...	...	...	11,990	1,571	278	6,818	...	...	15,680
...	...	...	5,261	673	220	...	...	...	4,871
...	...	...	44,821	7,314	1,519	14,048	...	...	37,464

Realisation under special Acts (*ii*).									
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.	From pounds.	From hackney carriage.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.
Tax on persons according to their circumstances and properties.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	
22	(a)22	23	24	25	26	26(a)	26(b)	26(c)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	369	56,142	764	640	5	...	...	...	1,409
1,449	8	3,479	155	...	...	...	...	...	155
1,449	378	59,621	919	640	5	...	...	...	1,564
9,581	26	22,804	526	180	39	...	...	...	745
6,146	...	8,677	433	...	5	...	...	...	438
...	32	20,651	200	...	...	...	...	...	200
15,727	58	52,132	1,159	180	44	...	...	...	1,383
22	5	11,052	227	...	14	...	...	...	241
17,198	441	1,22,805	2,305	820	63	...	...	...	3,188

Revenue derived from Municipal property from taxation.									
Rents of lands, houses *serais* (rest-houses dak bungalows, etc.)	Sale proceeds of lands and produce of lands, etc.	Conservancy receipts, (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghat and burial-grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(a)	35(b)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
124	30	...	8,493	...	2,101	...	...	...	...
...	13	...	...	...	201	...	...	...	...
124	43	...	8,493	...	2,302	...	...	...	...
27	...	3	...	...	48	...	...	...	...
201	18	...	...	...	...	...	...	...	...
163	...	...	..	...	...	...	...	...	...
391	18	3	...	...	48	...	...	...	...
75	13	15	...	...	56	...	...	...	...
590	74	18	8,493	...	2,406	...	...	...	...

and powers apart from taxation.

Other be de va in ur bc	Tax on persons according	Other fees (to be specified in detail in as many columns as may be necessary).				Fines under Municipal and other Acts.	Interest of investment.			Premium on loans.	Total.
		Fees for posting bamboos on the road side.	Sale proceeds of unserviceable material.	Sale proceeds of cowdung.	Other fees.		For general purpose.	For educational purposes.	For medical purposes.		
	35(c)	35(d)	35(e)	35(f)	36	37	38	39	40	41	
I		Rs.				Rs.					Rs.
		...	...	...	...	750	...	...	...	...	11,498
		...	...	...	...	3	...	...	...	...	217
		...	...	...	...	753	...	...	...	...	11,715
5		...	...	...	...	162	...	...	...	...	240
6		...	...	...	...	84	...	...	...	...	303
		...	...	...	...	393	...	...	...	...	556
15		...	...	...	...	639	...	...	...	...	1,099
		...	...	...	...	61	...	...	...	...	220
1		...	...	...	...	1,453	...	...	...	...	13,034

Grants and contributions (for general and special purposes.)									
From Government.			From Local Funds.			From other sources,			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,010	339	...	...	686	...	1,000	...	...	9,035
500	...	...	300	...	...	...	...	...	800
7,510	339	...	300	686	...	1,000	...	...	9,835
...	...	1,651	...	...	2,450	50	...	1,135	5,286
...	...	460	...	...	...	500	...	420	1,380
615	...	35	...	...	150	1,500	...	195	2,495
615	...	2,146	...	...	2,600	2,050	...	1,750	9,161
...	...	...	...	...	...	...	...	...	...
8,125	339	2,146	300	686	2,600	3,050	...	1,750	18,996

Miscellaneous.			Total Income of year, excluding opening balance.	Extraordinary and debt.					
					Loans.			Advance.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government Securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	33	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
718	1,041	1,759	79,843	...	...	...	6,487	100	7,254
...	31	31	4,682	...	...	...	...	50	...
718	1,072	1,790	84,525	...	...	...	6,487	150	7,254
8	649	657	29,732	...	...	...	...	...	2,688
...	1,058	1,058	11,856	...	...	...	...	...	2,402
520	1,416	1,936	25,838	...	8,000	...	...	50	...
528	3,123	3,651	67,426	...	8,000	...	...	50	5,090
...	112	112	11,625	...	...	...	...	65	767
1,246	4,307	5,553	1,63,576	...	8,000	...	6,487	265	13,111

in Eastern Bengal and Assam during the year ending 31st March 1907—contd.

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
2,101(a)	15,942	95,785	1,19,091	2 8 6	3 10 1	(a) Represents value of uncashed cheques of 1906-1907 ...
505	605	5,287	5,838	0 12 10	1 3 5	
2,606	16,547	1,01,072	1,24,929	2 4 0	3 0 3	(c) Includes :— Value of uncashed cheques of 1906-1907 1,206
1,227(c)	3,915	33,647	38,069	1 3 0	0 9 11	(d) Includes value of uncashed cheques of 1906-1907 ... 747
						(e) Includes value of uncashed cheques of 1906-1907 ... 1,359
838(d)	3,240	15,096	18,391	0 6 11	0 9 6	
1,371(e)	9,421	35,259	36,680	2 3 3	1 0 2	(f) Includes :— Value of uncashed cheques of 1906-1907... ... 1,142
3,436	16,576	84,002	93,140	1 1 2	1 6 3	
1,330 (f)	2,162	13,093	16,257	1 11 1	1 12 6	
7,422	35,285	1,98,861	2,34,326	1 8 3	2 0 3	

FORM *No. 11.—Statement showing the income of the Municipalities*

Name of division and district.	Serial No. of municipality.	Name of municipality.	Balance in hand at close of last year.	Municipal Rates (I)—Oct						
				(*a*) Class I (Articles of food or drink for men and animals).	(*b*) Class II (Animals for slaughter).	(*c*) Class III (Fuel, lighting and washing).	(*d*) Class IV (Building materials).	(*e*) Class V (Drugs, gums and special).	(*f*) Class VI (Tobacco),	(*g*) Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi ...	24	Rampur Boalia	3,716	...	...	...	...	...	...	...
	25	Nator ...	5,062*	...	...	...	...	...	...	...
		Total —	8,778	...	...	...	...	...	...	...
Dinajpur ...	26	Dinajpur ...	2,111	...	...	...	...	...	...	...
Jalpaiguri ...	27	Jalpaiguri ...	3,396	...	...	...	...	...	...	...
Rangpur ...	28	Rangpur ...	2,620	...	...	...	...	...	...	...
Bogra ...	29	Bogra ...	7,626	...	...	...	...	...	...	...
	30	Sherpur ...	1,607(*a*)	...	...	...	...	...	...	
		Total ...	9,233	...	...	...	...	...	...	...
Pabna ...	31	Pabna ...	682	...	...	...	...	...	...	...
	32	Sirajganj ...	1,699	...	...	...	...	...	...	...
		Total ...	2,381	...	...	...	...	...	...	...
Malda ...	33	English Bazar	12,044(*b*)	...	...	...	...	...	...	...
	34	Old Malda ...	1,292	...	...	...	...	...	...	...
	35	Nawabganj ...	2,943(*c*)	...	...	...	...	...	...	...
		Total ...	16,279	...	...	...	...	...	...	...
		Divisional Total 1906-1907.	44,798	...	...	...	...	...	...	...
SURMA VALLEY AND HILL DISTRICTS DIVISION.										
Cachar district	36	Silchar ...	7,186	...	...	...	...	...	...	...
	37	Hailakandi Union.	...	...	...	...	...	...	...	...
		Total ...	7,186	...	...	...	...	...	...	...
Sylhet district	38	Sylhet ...	5,067	...	...	...	...	...	...	...
	39	Habiganj Union	4,321	...	...	...	...	...	...	...
		Total ...	9,388	...	...	...	...	...	...	...
Khasi and Jaintia Hill district	40	Shillong Station.	10,924	...	...	...	...	...	...	...
		Divisional total 1906-1907.	27,498	...	...	...	...	...	...	...

and Taxes.

roi.

(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trade.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,350	7,320	224	1,963	...	...	6,045
...	...	...	284	2,955	123	...	...	...	4,070
...	...	...	3,634	10,275	347	1,963	...	...	10,115
...	...	...	2,628	6,522	359	2,827	...	...	7,925
...	...	...	2,479	548	401	...	...	...	7,086
...	...	...	2,334	6,741	202	...	...	...	7,958
...	...	...	2,380	2,743	421	1,500	...	...	8,127
...	...	...	34	1,633	8	213	...	...	1,969
...	...	...	2,414	4,376	429	1,713	...	...	10,096
...	...	...	1,957	1,981	210	2,465	...	...	6,494
...	...	...	463	1,368	361	507	...	...	4,362
...	...	...	2,420	3,349	571	2,972	...	...	10,856
...	...	...	1,089	1,131	4	...	...	...	4,511
...	...	...	178	440	...	...	...	...	...
...	...	...	44	889	...	...	...	...	...
...	...	...	1,311	2,460	4	...	...	...	4,511
...	...	...	17,220	34,271	2,313	9,475	...	...	58,547
...	...	...	7,097	382	...	3,824	...	...	...
...	...	...	...		...	...	...	...	...
...	...	...	7,097	382	...	3,824	...	...	...
...	...	...	3,125	741	...	8,269	...	...	7,231
...	...	...	...	...	...	965	...	...	...
...	...	...	3,125	741	...	9,234	...	...	7,231
...	...	...	10,576	359	...	...	4,976	...	2,988
...	...	...	20,798	1,482	...	13,058	4,976	...	10,219

Municipal rates and Taxes—*concld.*			Realization under Special Acts.						
Other taxes (to be specified in details, e.g., servants' tax, pilgrim tax, etc., in as many columns as may be necessary.					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees; warrant fees, etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,001	63	28,966	942	960	57	...	...	...	1,959
5,443	5	12,880	308	...	4	60	...	...	372
15,444	68	41,846	1,250	960	61	60	...	...	2,331
13,575	674	34,510	783	...	42	...	...	...	825
8,049	39	18,602	463	...	23	...	...	...	486
8,795	56	26,086	450	270	20	...	...	...	740
4,971	55	20,197	256	...	15	...	...	...	271
2,764	35	6,656	330	...	10	...	...	...	340
7,735	90	26,853	586	...	25	...	...	...	611
7,396	102	20,605	722	...	5	...	...	...	727
9,659	31	16,751	340	...	10	...	...	...	350
17,055	133	37,356	1,062	...	15	...	...	...	1,077
6,995	44	13,774	1,524	...	8	...	...	...	1,532
2,253	1	2,872	319	...	...	...	...	...	319
4,266	...	5,199	473	...	5	9	...	...	487
13,514	45	21,845	2,316	...	13	9	...	...	2,338
84,167	1,105	2,07,098	6,910	1,230	199	69	...	...	8,408
...	...	11,303	666	...	...	...	...	...	666
482	...	482	...	...	...	...	...	...	...
482	...	11,785	666	...	...	...	...	...	666
6,042	...	25,408	940	...	...	...	...	...	940
1,271	...	2,236	703	...	...	...	...	...	703
7,313	...	27,644	1,643	...	...	...	...	...	1,643
...	...	18,899	309	...	...	...	...	...	309
7,795	...	58,328	2,618	...	...	...	...	...	2,618

Revenue drived from municipal property and powers apart from taxation.									
Rents of lands, house, *serais* (rest-houses), dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghat and burial grounds.	Proceeds fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
166	1	...	...	...	12	...	...	...	...
75	33	10	...	...	...	...	...	...	...
241	34	10	...	...	12	...	...	...	...
189	...	165	1,147	255	196	...	...	...	...
58	...	...	...	...	15	...	...	...	...
852	16	90	...	...	...	...	...	...	...
40	29	12	2,284	...	...	...	...	...	...
...	37	29	163	...	18	...	...	...	...
40	66	41	2,447	...	18	...	...	...	...
...	47	...	...	94	...	...	...	...	...
101	175	...	...	...	1,193	...	...	...	...
101	222	...	...	94	1,193	...	...	...	...
175	16	11	...	75	2,643	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
175	16	11	...	75	2,643	...	...	...	...
1,656	354	317	3,594	424	4,077	...	...	...	...
3	...	1,801	...	...	3,643	...	...	...	...
...	...	...	...	...	2,317	...	...	...	...
3	...	1,801	...	...	5,960	...	...	...	...
217	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
217	...	...	...	...	...	...	...	...	...
592	2,016	...	...	...	522	...	...	...	10
812	2,016	1,801	...	...	6,482	...	...	...	10

Revenue drived from Municipal property and powers apart from taxatiom—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(c)	35(d)	35(e)	35(f)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
83	...	...	...	588	...	...	...	...	850
...	...	...	...	192	...	...	...	...	310
83	...	...	...	780	...	...	...	...	1,160
...	...	...	...	205	...	...	...	...	2,157
...	...	...	...	362	...	...	...	...	435
...	...	...	...	148	...	...	576	...	1,682
...	...	...	...	192	...	...	105	...	2,662
...	...	...	...	84	...	...	...	...	331
...	...	...	...	276	...	...	105	...	2,993
...	...	...	...	180	...	...	...	...	321
...	...	...	...	232	...	...	...	...	1,701
...	...	...	...	412	...	...	...	...	2,022
11	...	...	...	199	...	...	...	...	3,130
...	...	...	...	26	...	...	7	...	33
...	...	...	...	29	...	...	...	...	29
11	...	...	...	254	...	...	7	...	3,192
94	...	...	...	2,437	...	...	688	...	13,641
...	...	...	...	73	...	...	...	...	5,520
...	...	...	...	19	...	...	...	...	2,336
...	...	...	...	92	...	...	...	...	7,856
...	...	...	...	116	...	...	...	...	333
...	...	...	...	11	...	...	...	...	11
...	...	...	...	127	...	...	...	...	344
...	25	29	...	155	...	...	...	...	3,349
...	25	29	...	374	...	...	...	...	11,549

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,330	...	...	1,000	...	...	1,764	4,094
...	...	...	...	...	300	...	...	1,614	1,914
...	...	1,330	...	...	1,300	...	...	3,378	6,008
...	...	2,255	...	...	...	...	...	927	3,182
...	...	2,820	400	...	1,200	121	...	3,348	7,889
...	...	450	...	...	2,650	...	...	1,945	5,045
...	...	890	...	...	1,100	735	...	374	3,099
...	...	...	...	...	520	...	...	122	642
...	...	890	...	...	1,620	735	...	496	3,741
...	...	1,247	...	...	800	...	...	451	2,498
1,031	...	...	...	...	300	...	...	1,134	2,465
1,031	...	1,247	...	...	1,100	...	...	1,585	4,963
...	...	1,260	...	...	1,200	...	...	404	2,864
...	...	...	...	...	120	...	...	170	290
...	...	700	...	...	180	...	...	110	990
...	...	1,960	...	...	1,500	...	...	684	4,144
1,031	...	10,952	400	...	9,370	856	...	12,363	34,972
5,168	...	...	...	...	400	...	...	...	5,568
1,500	...	...	...	...	...	...	...	...	1,500
6,668	...	...	...	...	400	...	...	...	7,068
...	...	...	...	...	...	...	...	...	...
...	...	...	1,000	...	...	...	...	...	1,000
...	...	...	1,000	...	...	...	...	...	1,000
8,300	...	...	...	...	...	180	...	...	8,480
14,968	...	...	1,000	...	400	180	...	...	16,548

Miscellaneous.			Total Income of year excluding opening balance.	Extraordinary and					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
608	260	868	36,737	...	...	...	...	...	12,374
...	126	126	15,602	...	...	...	...	...	4,944
608	386	994	52,339	...	...	...	...	...	17,318
600	389	989	41.663	...	...	...	...	...	9,546
...	93	93	27,505	...	4,000	...	...	...	5,906
21	38	59	33,612	...	...	...	...	...	8,812
433	132	565	26,794	...	...	...	...	...	7,622
...	110	110	8,079	...	2,000	...	...	...	...
433	242	675	34,873	...	2,000	...	...	...	7,622
...	57	57	24,208	...	...	...	...	...	5,706
...	5	5	21,272	884	...	...	...	...	3,994
...	62	62	45,480	884	...	...	...	...	9,700
15	23	38	21,338	...	...	...	...	...	4,211
...	36	36	3,550	...	...	...	...	...	939
...	169	169	6,874	...	...	...	...	...	...
15	228	243	31,762	...	...	...	...	...	5,150
1,677	1,438	3,115	2,67,234	884	6,000	...	...	...	64,054*
3	420	423	23,480	...	...	...	...	...	...
...	11	11	4,329	...	...	...	...	10	...
3	431	434	27,809	...	...	...	...	10	...
...	179	179	26,860	...	...	...	...	...	...
201	25	226	4,176	...	...	...	...	...	...
201	204	405	31,036	...	...	...	...	...	...
31	147	178	31,215	...	...	...	1,400	...	...
235	782	1,017	90,060	...	...	...	1,400	10	...

in Eastern Bengal and Assam during the ending 31st March 1907.

debt.						
Deposit.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 53) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
6,358	18,732	55,469	59,185	1 5 6	1 11 2	
158	5,102	20,704	25,766	1 7 10	1 12 10	*Revised figures; the dispensary balance of Rs. 1,088 has been omitted.
6,516	23,834	76,173	84,951	1 6 2	1 11 8	
1,260	10,806	52,469	54,580	2 6 6	2 14 6	(a) Revised figures; includes Rs. 200, being the value of cheques uncashed during 1905-1906.
5,837	15,743	43,248	46,644	1 13 1	2 11 0	(b) Includes Rs. 97, being the value of cheques uncashed during 1905-1906.
1,772	10,584	44,196	46,816	1 10 2	2 1 8	(c) Rupees 768, collected in 1905-1906, but credited into the Treasury during 1906-1907, and included in the accounts for that year, have been deducted.
926	8,548	35,342	42,968	2 13 6	3 12 5	
95	2,095	10,174	11,781	1 9 11	1 15 6	
1,021	10,643	45,516	54,749	2 6 4	3 1 10	
278	5,984	30,192	30,874	1 1 10	1 5 0	*Includes Rs. 27,626 on account of Dispensary Funds as detailed below:—
1,214	6,092	27,364	29,063	0 11 7	0 14 9	Rs.
1,492	12,076	57,556	59,937	0 14 5	1 1 6	Rámpur Boalia ... 3,939 Nator ... 2,516 Dinajpur ... 4,763 Jalpaiguri ... 4,848 Rangpur ... 4,310 Bogra ... 1,700 Pabna ... 2,866 Sirajganj ... 1,313 English Bazar ... 1,014 Old Malda ... 357
30	4,241	25,579	37,623	1 0 2	1 8 11	
...	939	4,489	5,781	0 12 2	0 15 2	
610	610	7,484	10,427	0 6 6	0 8 7	
640	5,790	37,552	53,831	0 11 7	1 0 9	
18,538	89,476	3,56,710	4,01,508	1 5 7	1 11 10	
...	...	23,480	30,666	1 5 3	2 12 3	
...	10	4,339	4,339	0 5 9	3 3 9	
...	10	27,819	35,005	1 3 2	4 2 3	
...	...	26,860	31,927	1 13 3	1 14 11	
...	...	4,176	8,497	0 6 9	0 13 0	
...	...	31,036	40,424	1 7 1	1 9 11	
...	1,400	32,615	43,539	3 1 3	4 11 6	
...	1,410	91,470	1,18,968	1 10 7	2 8 1	

Statement showing the Income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at close of last year.	Municipal Rates (i)—Oct						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (articles of food or drink for men and animals).	Class II (animals for slaughter).	Class III (fuel, lighting and washing).	Class IV (building materials).	Class V (Drugs, gums and spices).	Class VI (tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
			Rs.							
Goalpara ...	41	Dhubri ...	8,592	...	...	...	...	...	...	...
	42	Goalpara ...	5,672	...	...	...	...	...	...	...
		Total ...	14,264	...	...	...	...	...	...	...
Kamrup ...	43	Gauhati ...	7,411	...	...	...	...	...	...	...
	44	Barpeta ...	5,229	...	...	...	...	...	...	...
		Total ...	12,640	...	...	...	...	...	...	...
Darrang ...	45	Tezpur ...	2,964	...	...	...	...	...	...	...
Nowgong ...	46	Nowgong ...	4,249	...	...	...	...	...	...	...
Sibsagar ...	47	Sibsagar station	344	...	...	...	...	...	...	...
	48	Jorhat ...	3,142	...	...	...	...	...	...	...
	49	Golaghat Union	1,417(a)	...	...	...	...	...	...	...
		Total ...	4,993	...	...	...	...	...	...	...
Lakhimpur ...	50	Dibrugarh ...	7,422	...	...	...	...	...	...	...
		Divisional total 1906-1907.	46,442	...	...	...	...	...	...	...
		Grand total, 1906-1907.	2,54,816	...	...	...	...	...	...	...
		Grand total, 1905-1906.	2,48,874	...	...	...	...	...	...	...

and Taxes.

roi.

(h)	(i)								
Class VIII (Metals).	Composition for octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14(i)	15	16	17	18	19	20	21
			Rs.	Rs.		Rs.	Rs.		Rs.
...	...	...	2,745	391	...	...	...	...	3,082
...	...	...	619	1,190	...	...	...	...	...
...	...	...	3,364	1,581	...	...	...	...	3,082
...	...	...	9,139	2,170	...	761	7,090	...	5,314
...	...	...	4,180	259	...	1,281	...	...	...
...	...	...	13,319	2,429	...	2,042	7,090	...	5,314
...	...	...	2,957	657	...	601	...	...	...
...	...	...	2,108	616	...	1,375	...	...	...
...	...	...	3,182	285	...	1,640	...	...	802
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	3,182	285	...	1,640	...	...	802
...	...	...	5,949	1,673	...	422	...	...	4,991
...	...	...	30,879	7,241	...	6,080	7,090	...	14,189
...	...	...	2,58,370	61,537	12,721	68,253	26,195	...	2,36,762
...	...	...	*2,52,150*	*60,717*	*11,546*	*69,059*	*29,951*	...	*2,29,538*

Other taxes (to be specified in detail *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.	Realisations under special Acts (ii).						
			From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.
Tax on persons.	Miscellaneous receipts and penalties.				Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical procession.	
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.					Rs.
...	...	6,218	460	...	...	...	...	...	460
3,317	...	5,126	879	...	...	...	...	...	879
3,317	...	11,344	1,339	...	...	...	...	...	1,339
...	...	24,474	3,169	92	...	...	...	...	3,261
...	...	5,720	1,675	...	...	...	...	...	1,675
...	...	36,194	4,844	92	...	...	...	...	4,936
...	...	4,215	1,754	...	...	...	...	...	1,754
...	...	4,099	1,468	...	...	...	...	...	1,468
...	...	5,909	1,440	...	...	...	...	...	1,440
1,590	...	1,590	1,092	...	...	...	...	...	1,092
1,292	...	1,292	1,331	...	...	...	...	...	1,331
2,882	...	8,791	3,863	...	...	...	...	...	3,863
...	...	13,035	1,306	...	...	...	...	...	1,306
6,199	...	71,678	14,574	92	...	...	...	...	14,666
1,93,238	2,539	8,59,615	31,985	3,177	495	69	24	9	35,759
1,97,481	*3,000*	*8,53,442*	*33,711*	*3,260*	*733*	...	*36*	*29*	*37,769*

Revenue derived from Municipal property and powers apart from taxation.									
Rents of lands, houses, serais (rest-houses) dak bunglows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial-grounds.	Process fees.	Royalty on stones, etc.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.		Rs.			Rs.	
...	56	...	...	...	6,341	...	...	...	...
...	...	596	...	...	...	...	...	...	...
...	56	596	...	...	6,341	...	...	...	...
...	...	...	...	...	7,578	...	...	101	...
...	...	199	113	...	437	...	...	...	...
...	...	199	113	...	8,015	...	...	101	...
...	86	1,614	...	...	3,870	...	...	...	...
110	...	1,085	50	...	870	...	...	6	...
59	...	...	84	...	658	...	...	...	...
21	...	725	106	...	2,100	...	...	23	...
...	3	...	44	...	1,281	...	...	81	...
80	3	725	234	...	4,039	...	...	104	...
5,162	18	...	54	...	4,470	...	...	42	...
5,352	163	4,219	451	...	27,605	...	...	251	...
12,985	3,085	9,918	12,538	461	43,641	...	2,915	253	10
14,976	*11,533*	*13,988*	*12,739*	*408*	*87,640*	...	*2,691*	*139*	*61*

Revenue derived from Municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary).				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
				Rs.	Rs.				Rs.
...	...	...	...	88	...	...	...	...	6,485
...	...	...	...	61	...	...	...	...	657
...	...	...	...	149	...	...	...	...	7,142
...	...	...	...	172	...	...	...	...	7,851
...	...	...	...	123	...	...	...	...	872
...	...	...	...	295	...	...	...	...	8,723
...	...	...	12	46	...	...	...	...	5,628
...	...	...	...	46	...	...	...	...	2,167
...	...	...	...	90	...	...	...	...	891
...	...	...	...	19	...	...	...	...	2,994
...	...	...	...	35	...	...	...	...	1,444
...	...	...	...	144	...	...	...	...	5,329
...	...	...	...	47	...	...	...	...	9,793
...	...	...	12	727	...	...	...	...	38,782
94	25	29	9,925	7,513	1,265	...	1,362	...	1,06,019
...	...	...	*10,652*	*8,780*	*1,289*	...	*4,010*	...	*1,19,181*

Grants and contribution (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.			Rs.	Rs.		Rs.	Rs.		Rs.
1,500	...	...	...	...	...	...	...	...	1,500
1,000	...	...	...	...	...	...	...	...	1,000
2,500	...	...	...	...	...	...	...	...	2,560
10,000	...	...	...	...	...	...	...	...	10,000
2,500	...	...	...	...	...	...	...	...	2,500
12,500	...	...	...	...	...	...	...	...	12,500
5,000	...	...	...	200	...	...	200	...	5,400
5,000	...	...	...	...	...	...	...	...	5,000
5,000	...	...	...	...	...	...	...	...	5,000
2,000	...	...	...	...	...	...	...	...	2,000
1,500	...	...	...	...	...	...	...	...	1,500
8,500	...	...	...	...	...	...	...	...	8,500
8,000	...	...	...	...	...	...	...	...	8,000
41,500	...	...	...	200	...	...	200	...	41,900
79,624	899	16,095	8,200	886	21,380	5,151	200	21,272	1,48,707
63,242	*346*	*20,055*	*1,134*	...	*18,523*	*4,310*	*240*	*33,575*	*1,41,425*

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and debt.					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	34	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
...	532	532	15,195	...	...	...	...	...	...
...	44	44	7,706	...	...	...	...	...	...
...	576	576	22,901	...	...	...	...	...	...
195	991	1,186	46,772	...	...	...	...	100	90
...	45	45	10,812	...	...	...	...	...	...
195	1,036	1,231	57,584	...	...	...	...	100	90
...	648	648	17,645	...	...	...	...	...	...
...	193	193	12,927	...	...	...	...	...	...
...	338	338	13,578	...	...	...	...	...	...
...	3	3	7,679	...	...	...	...	100	...
...	56	56	5,623	...	...	...	...	...	...
...	367	397	26,880	...	...	...	...	100	...
370	394	764	32,898	...	...	...	...	50	166
565	3,244	3,809	1,70,835	...	...	...	...	250	256
9,978	15,348	25,326	11,75,426	884	79,000	...	7,887	1,950	1,15,038
14,472	*13,979*	*28,451*	11,80,218	...	*82,370*	...	*2,310*	*1,830*	*1,32,401*

Eastern Bengal and Assam during the year ending 31st March 1907—concld.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	15,195	23,787	1 10 7	4 1 0	
...	...	7,706	13,378	0 13 0	1 3 7	
...	...	22,901	37,165	1 2 1	2 4 6	
43	233	47,005	54,416	2 2 11	4 0 2	
487	487	11,299	16,528	0 10 5	1 3 9	
530	720	58,304	70,944	1 12 4	2 13 1	
143	143	17,788	20,752	0 13 4	3 7 11	(a) Actual treasury balance which excludes outstanding cheques amounting to Rs. 92 and Chalans amounting to Rs. 119 not adjusted in Treasury before 31st March 1906.
...	...	12,927	17,176	0 14 9	2 14 8	
...	...	13,578	13,922	1 0 6	2 6 0	
...	100	7,779	10,921	0 8 9	2 10 4	
175	175	5,798	7,215	0 8 9	2 6 1	
175	275	27,155	32,058	0 12 9	2 7 2	
...	216	33,114	40,536	1 4 3	3 3 1	
848	1,354	1,72,189	2,18,631	1 2 8	1 12 8	
41,613	2,46,372	14,21,798	16,76,614	1 5 11	1 14 0	
11,608	*1,70,419*	*13,50,637*	*15,99,511*	*1 5 10*	*2 2 7*	

FORM III.—*Statement showing the Expenditure of the Municipalities in*

Name of Division and District.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection Charges.							
			General administration—Office establishment, inspection, Honorary Magistrate's establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca ...	1	Dacca ...	8,058	6,933	...	1,445	118	...	...	16,554
Narayanganj ...	2	Narayanganj ...	2,796	1,770	...	...	4	...	...	4,570
	...	Total ...	10,854	8,703	...	1,445	122	...	...	21,124
Mymensingh ...	3	Mymensingh ...	2,026	1,213	...	...	...	...	...	3,239
Muktagacha ...	4	Muktagacha ...	572	602	...	...	...	...	...	1,174
Jamalpur ...	5	Jamalpur ...	670	697	...	...	29	...	...	1,396
Sherpur ...	6	Sherpur ...	659	468	...	...	...	...	...	1,127
Kishorganj ...	7	Kishorganj ...	344	553	...	...	...	...	...	897
Bazitpur ...	8	Bazitpur ...	294	264	...	...	...	...	...	558
Netrakona ...	9	Netrakona ...	615	553	...	...	16	...	...	1,184
Tangail ...	10	Tangail ...	344	508	220	...	...	...	...	1,072
	...	Total ...	5,524	4,858	220	...	45	...	...	10,647
Faridpur ...	11	Faridpur ...	581	1,003	2	...	...	...	...	1,586
Madaripur ...	12	Madaripur ...	427	678	...	...	...	...	...	1,105
		Total ...	1,008	1,681	2	...	...	...	...	2,691
Barisal ...	13	Barisal ...	893	2,054	...	...	1	...	...	2,948
Nalchiti ...	14	Nalchiti ...	250	349	...	74	...	...	...	673
Jhalakati ...	15	Jhalakati ...	371	426	...	...	...	...	...	794
Pirojpur ...	16	Pirojpur ...	433	402	...	266	2	...	...	1,103
Patuakhali ...	17	Patuakhali ...	470	209	...	...	...	...	...	679
		Total ...	2,417	3,437	...	340	3	...	...	6,197
		Divisional total (1906-1907).	19,803	18,679	222	1,785	170	...	...	40,659

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,117	481	540	9,138	...	22,411	...	4,835	67,960
...	4,851	162	30	5,043	7,000	134	2,675	2,067	35,814
...	12,968	643	570	14,181	7,000	22,545	2,675	6,902	1,03,774
...	1,685	115	12	1,812	969	12,386	160	1,190	13,228
...	593	60	7	660	...	90	...	298	3,103
...	436	62	23	521	...	539	...	350	4,218
...	287	50	42	379	...	113	...	188	3,264
...	458	58	...	516	...	532	...	211	2,492
...	234	...	5	239	...	96	...	50	808
...	418	...	...	418	...	14	...	47	2,484
...	705	128	2	835	...	192	214	...	3,204
...	4,816	473	91	5,380	969	13,962	374	2,334	32,801
13	1,000	50	12	1,075	77	561	...	213	7,097
...	1,152	96	2	1,250	148	...	812	...	3,033
13	2,152	146	14	2,325	225	561	812	213	10,136
...	2,368	50	4	2,422	505	338	...	191	14,081
...	427	64	8	499	...	15	...	68	230
...	871	35	8	914	...	19	...	538	3,180
...	757	70	2	829	...	72	...	99	1,882
...	349	54	1	404	...	412	...	260	246
...	4,772	273	23	5,068	505	856	...	1,156	19,619
13	24,708	1,535	698	26,954	8,699	37,924	3,861	10,605	1,66,324

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.
21(*a*)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	11,300	167	1,090	156	...	...	2,577
...	5,011	...	174	1,012	57	57	117
...	16,311	167	1,264	1,168	57	57	2,694
...	7,160	...	126	...	47	...	...
...	144	...	50	...	...	...	...
3	1,918	...	71	...	51	...	...
52	2,159	...	89	...	...	...	4
...	1,700	...	63	25	9	...	...
...	907	...	50	...	...	...	...
...	322	...	59	...	1	...	41
...	...	...	83	...	...	...	...
55	14,310	...	591	25	108	...	45
66	4,107	...	70	...	...	...	...
...	2,172	...	60	77	...	...	...
66	6,279	...	130	77	...	...	...
94	5,696	...	150	9	...	...	44
18	538	...	62	...	...	...	...
...	1,791	...	37	...	3	...	71
24	1,426	...	86	133	...	...	...
30	1,484	...	57	...	...	...	...
166	10,935	...	392	142	3	...	115
287	47,835	167	2,377	1,412	168	57	2,854

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
1,131	...	1,918	...	55,807	345	1,69,697
75	...	1,182	270	14,478	334	70,457
1,206	...	3,100	270	70,285	679	2,40,154
...	...	856	413	3,979	8	40,522
...	...	215	167	1,011	4	5,082
...	...	295	21	3,304	25	10,795
...	...	503	41	892	3	7,308
...	...	199	89	801	13	6,134
...	...	69	...	2,013	...	3,993
...	...	...	...	1,795	...	4,763
...	...	384	2	3,124	2	7,205
...	...	2,521	733	16,919	55	85,802
...	...	305	772	2,237	31	15,536
...	...	300	228	4,489	1	11,320
...	...	605	1,000	6,726	32	26,856
60	...	574	49	4,669	...	26,460
...	...	...	12	498	...	1,441
24	...	240	138	1,364	...	7,405
24	...	96	589	1,058	...	5,489
25	...	60	49	645	...	2,268
133	...	970	837	8,234	...	44,063
1,339	...	7,196	2,840	1,02,164	766	3,96,875

Public Instruction.				Contributions.	Interests on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,800	...	2,800	300	...	3,761	...	7,761
	1,200	...	1,200	...	...	...	...	12
...	4,000	...	4,00	300	...	3,761	...	7,773
...	884	...	884	...	...	438	...	875
...	228	...	228	...	...	...	...	...
...	400	...	400	...	...	...	...	...
...	292	...	292	...	...	43	...	...
...	223	...	223	...	...	...	...	289
...	120	...	120	...	...	...	...	...
...	446	...	446	...	...	...	...	...
...	287	...	287	...	...	...	...	...
...	2,880	...	2,880	...	...	481	...	1,164
...	314	...	314	...	...	...	...	281
...	380	...	380	...	...	...	...	...
...	694	...	694	...	...	...	...	281
...	923	24	947	...	...	...	...	451
...	130	...	130	...	...	...	...	...
...	300	63	363	...	...	...	...	...
...	318	...	318	...	...	...	...	...
...	147	...	147	...	...	...	...	...
...	1,818	87	1,905	...	...	...	...	451
...	9,392	87	9,479	300	...	4,242	...	9,669

Miscellaneous.							
Other items to be specified in detail in as many columns as may be necessary.							
Printing charges.	Law charges.	Provident Fund.	Rent of Land.	Miscellaneous.	Total.	Total.	Total Expenditure.
45	45(a)	45(b)	45(c)	45(d)	46	47	48
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
1,229	1,304	599	...	4,199	7,331	18,853	2,17,342
208	545	192	...	5,733	6,678	6,690	87,960
1,437	1,849	791	...	9,932	14,009	25,543	8,05,302
143	106	159	...	490	898	2,211	48,668
72	185	27	...	121	405	405	7,549
120	...	...	...	156	276	276	13,388
132	237	29	...	44	442	485	9,59
115	5	17	...	15	152	441	8,211
55	1	15	...	96	167	167	5,077
62	9	22	...	6	99	99	6,910
124	97	23	...	6	250	250	9,649
823	640	292	...	934	2,689	4,334	1,09,043
159	73	59	...	329	620	901	19,412
149	38	32	...	58	277	277	14,332
308	111	91	...	387	897	1,178	33,744
148	283	96	...	494	1,021	1,172	34,249
10	6	14	...	98	128	128	2,871
59	...	20	...	124	203	203	9,679
169	31	18	...	57	275	275	8,014
59	...	13	...	30	102	102	4,600
445	320	161	...	803	1,729	2,180	59,413
3,013	2,920	1,335	...	12,056	19,324	33,235	5,07,502

Extraordinary and debt.							
Investments.				Advances.			
In securities other than for Sinking Funds.	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,873	180	13,155	7,043	24,251
...	...	...	...	...	315	2,198	2,513
...	...	...	3,873	180	13,470	9,241	26,764
...	...	...	1,359	...	6,596	405	8,360
...	...	...	...	...	945	639	1,584
...	...	...	...	...	1,815	129	1,944
...	...	...	848	100	...	25	973
...	...	...	...	1,120	1,125	601	2,846
...	...	...	...	...	79	51	130
...	...	...	...	...	150	133	283
...	...	...	...	...	140	377	517
...	...	...	2,207	1,220	10,850	2,360	16,637
...	...	...	...	...	3,191	1,032	4,223
...	...	...	...	...	1,324	360	1,684
...	...	...	...	...	4,515	1,392	5,907
...	...	...	...	...	3,813	1,257	5,070
...	...	...	...	...	215	47	262
...	...	...	...	...	...	262	262
...	...	...	...	...	1,959	...	1,959
...	...	...	...	...	1,189	...	1,189
...	...	...	...	...	7,176	1,566	8,742
...	...	...	6,080	1,400	36,011§	14,559*	58,050

Bengal and Assam during the year ending 31st March 1906—contd.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balances.	Total.		
57	58	59	66	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
2,41,593	6,327	11,229	17,556	2,59,149	Liabilities.—Dacca Municipality— Rs. a. p. Balance of loan ... 80,660 1 10 Deposit ... ... 4,689 4 0 Claims ... ... 85,349 5 10 Advance recoverable ... 1,797 0 0 Net amount of liabilities 83,552 5 10
90,473	5,370	69,290	74,660	1,65,133	
3,32,066	11,697	80,519	92,216	4,24,282	Liabilities.—Mymensingh Municipality— Rs. a. p. Balance of loans ... 9,931 13 7 Deposits ... ... 193 0 0 Net amount of libalities 10,124 13 7
57,028	1,744	4,335	6,079	63,107	§Includes Rs. 7,341 on account of Dispensary Fund as detailed below :— Rs. Jamalpur 115 Kishorganj 1,125 Faridpur 1,081 Madaripur 484 Barisal 2,784 Pirojpur 743 Patuakhali 1,009
9,133	732	1,458	2,190	11,323	
15,332	1,821	3,201	5,022	20,354	
10,564	209	628	837	11,401	
11,057	49	610	659	11,716	
5,207	381	971	1,352	6,559	
7,193	587	3,321	3,908	11,101	
10,166	316	3,147	3,463	13,629	
1,25,680	5,839	17,671	23,510	1,49,190	*Includes Rs. 9,324 as detailed below being the difference between the value of cheques cashed and issued during the year :— Rs. Dacca 6,227 Muktagacha 639 Kishorganj 506 Tangail 52 Faridpur 742 Barisal 1,158
23,635	215	4,919	5,134	28,769	† Includes Rs. 10,401 as detailed below being the value of uncashed cheques :— Rs. Dacca ... ... 1,638 Narayanganj ... ... 2,646 Mymensingh ... ... 1,551 Muktagacha ... ... 732 Jamalpur ... ... 1,433 Bazitpur ... ... 381 Netrakona ... ... 456 Faridpur ... ... 56 Madaripur ... ... 272 Barisal ... ... 717 Jhalokati ... ... 402 Patuakhali 117
16,016	582	1,744	2,326	18,342	
39,651	797	6,663	7,460	47,111	
39,319	1,234	10,040	11,274	50,593	
3,133	...	87	87	3,220	
9,941	402	1,123	1,525	11,466	
9,973	16	791	807	10,780	
5,789	117	633	750	6,539	
68,155	1,769	12,674	14,443	82,598	
5,65,552	20,102†	1,17,527	1,37,629	7,03,181	

FORM No. III.—*Statement showing the Expenditure of the*

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and collection charge.							
			(1) General administration (2) Office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong ...	18	Chittagong ...	1,700	2,968	237	86	15	54	...	5,060
	19	Cox's Bazar ...	196	394	...	...	...	...	...	590
		Total ...	1,896	3,362	237	86	15	54	...	5,650
Tippera ...	20	Comilla ...	990	1,287	...	...	1	...	...	2,278
	21	Brahmanbaria	426	546	...	129	...	...	...	1,101
	22	Chandpur ...	476	330	...	77	478	...	...	1,361
		Total ...	1,892	2,163	...	206	479	...	...	4,740
Noakhali ...	23	Noakhali ...	963	545	...	129	...	...	...	1,637
		Divisional total 1906-1907.	4,751	6,070	237	421	494	54	...	12,027

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,886	90	3	1,979	...	4,844	...	1,998	23,167
...	23	...	...	23	...	341	...	76	503
...	1,909	90	3	2,002	...	5,185	...	2,074	23,670
19	1,154	117	46	1,336	...	745	228	1,133	10,903
...	307	103	3	413	...	1,051	...	248	3,459
...	942	64	4	1,010	...	546	158	19	9,879
19	2,403	284	53	2,759	...	2,342	386	1,400	24,241
9	603	70	20	702	...	545	...	435	5,668
28	4,915	444	76	5,463	...	8,072	386	3,909	53,579

Public health and convenience.							
Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,246	2,000	...	252	144	20	...	156
....	520	...	60	191	...	25	...
9,246	2,520	...	312	335	20	25	156
...	4,994	...	60	84	...	...	...
...	1,702	...	81	...	85	...	...
...	1,629	...	55	...	...	...	...
....	8,325	...	196	84	85	...	....
30	646	.....	55	...	...	...	...
9,276	11,491	...	563	419	105	25	156

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100	...	2,241	1,272	15,012	124	60,576
...	...	343	...	641	...	2,700
100	...	2,584	1,272	15,653	124	63,276
...	...	969	2	4,248	...	23,366
...	...	289	124	2,816	...	9,855
...	...	110	240	9,030	...	21,666
...	...	1,368	366	16,094	....	54,887
175	...	305	93	928	...	8,880
275	...	4,257	1,731	32,675	124	1,27,043

Public Instruction.				Contributions.				
					Interest of loans.			
Schools and Colleges.	Contributions.	Libraries, Museums, Menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.
10,504	1,974	1,027	13,505	...	...	480	...	18
...	504	...	504	...	...	...	...	...
10,504	2,478	1,027	14,009	...	...	480	...	18
600	72	...	672	412	...	...	...	...
...	490	...	490	...	...	...	...	...
...	619	...	619	...	...	...	...	483
600	1,181	...	1,781	412	...	...	...	483
...	228	...	228	...	...	...	...	...
11,104	3,887	1,027	16,018	412	...	480	...	501

Miscellaneous.							
Other items (to be specified in detailed in as many columns as may be necessary).						Total.	Total expenditure.
Printing charges.	Law charge.	Provident Funds.	Miscellaneous.	Rent of lands.	Total.		
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
172	434	368	793	...	1,767	2,265	83,385
60	...	...	91	...	151	151	3,968
232	434	368	884	...	1,918	2,416	87,353
146	199	41	702	...	1,088	1,088	29,152
171	113	24	210	...	518	518	12,377
31	144	29	1,067	...	1,271	1,754	26,410
348	456	94	1,979	...	2,877	3,360	67,939
112	11	19	727	...	869	869	12,316
692	901	481	3,590	...	5,664	6,645	1,67,608

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for sinking funds).	In Savings Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	9,366	...	8,982	...	18,348
...	...	...	...	50	867	...	917
...	...	...	9,366	50	9,849	...	19,265
...	...	...	...	...	3,243	156	3,399
...	...	...	...	...	2,790	91	2,881
...	...	...	...	50	50	45	145
...	...	...	...	50	6,083	292	6,425
...	...	...	...	65	617	150	832
...	...	...	9,366	165	16,549	442	26,522

Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1907—contd.

Total disbursement.	Balance.			Grand Total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.				Rs.	
1,01,733	2,101(*a*)	15,257	17,358	1,19,091	(*a*) Represents value of uncashed cheques of 1906-1907.
4,885	...	953	953	5,838	(*f*) Includes Rs. 3,401 on account of Dispensary Fund.
1,06,618	2,101	16,210	18,311	1,24,929	
32,551	1,206(*b*)	4,312	5518(*f*)	38,069	(*b*) Value of uncashed cheques of 1906-1907.
15,258	747(*c*)	2,386	3,133(*g*)	18,391	(*c*) Ditto. ditto.
26,555	1,359(*d*)	8,766	10,125	36,680	(*g*) Rupees 406 was collected by the end of March, but deposited into the Treasury in April, so Rs. 2,727 (3,133—406) was the cash balance in the Treasury.
74,364	3,312	15,464	18,776	93,140	
13,148	1,295(*e*)	1,814	3,109	16,257	(*d*) Value of uncashed cheques of 1906-1907.
1,94,130	6,708	33,488	40,196	2,34,326	(*e*) Includes value of unchased cheques of 1900-1907 Rs. 1,142.

FORM No. III.—*Statement showing the Expenditure of the Municipalities in*

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and collection charges.							
			General administrations—Office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi ...	24	Rampur-Boalia ...	1,187	2,249	...	...	11	...	...	3,447
	25	Nator ...	729	931	...	...	20	...	...	1,680
		Total ...	1,916	3,180	...	...	31	...	...	5,127
Dinajpur ...	26	Dinajpur ...	1,480	1,685	...	...	36	...	...	3,201
Jalpaiguri ...	27	Jalpaiguri ...	917	787	...	...	...	...	...	1,704
Rangpur ...	28	Rangpur ...	1,577	1,785	...	...	...	...	...	3,362
Bogra ...	29	Bogra ...	1,441	757	...	7	2	...	...	2,207
	30	Sherpur ...	507	601	...	...	...	...	...	1,108
		Total ...	1,948	1,358	...	7	2	...	...	3,315
Pabna ...	31	Pabna ...	635	1,723	...	...	...	...	...	2,358
	32	Serajganj ...	506	1,049	...	...	...	...	...	1,555
		Total ...	1,141	2,772	...	...	...	...	...	3,913
Malda ...	33	English Bazar ...	1,318	777	...	...	...	...	...	2,095
	34	Old Malda ...	346	227	...	...	...	...	...	573
	35	Nawabganj ...	450	694	...	...	...	...	...	1,144
		Total ...	2,114	1,698	...	...	...	...	...	3,812
		Divisional Total 1906-1907.	11,093	13,265	...	7	69	...	...	24,434
SURMA VALLEY AND HILLS DISTRICTS.										
Cachar ...	36	Silchar ...	873	372	...	...	...	52	...	1,297
	37	Hailakandi ...	...	42	...	...	...	...	...	42
		Total ...	873	414	...	...	...	52	...	1,339
Sylhet ...	38	Sylhet ...	1,464	1,618	...	...	6	335	...	3,423
	39	Habiganj ...	36	450	...	...	...	...	...	486
		Total ...	1,500	2,068	...	...	6	335	...	3,909
Khasi and Jaintia Hills.	40	Shillong station	2,297	131	...	...	...	...	...	2,428
		Divisional Total 1906-1907.	4,670	2,613	...	...	6	387	...	6,676

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs in outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
298	1,794	...	19	2,111	1,075	128	461	1,761	9,843
26	1,079	...	9	1,114	...	177	...	115	5,612
324	2,873	...	28	3,225	1,075	305	461	1,883	15,455
16	2,998	72	9	3,095	...	419	397	458	13,408
...	1,175	...	...	1,175	...	33	...	406	8,822
12	1,954	164	1	2,131	...	528	617	3,122	11,817
...	1,175	...	11	1,186	...	458	...	778	10,082
...	422	...	4	426	...	52	...	162	2,760
...	1,597	...	15	1,612	...	510	...	940	12,842
4	1,314	...	3	1,321	176	1,719	...	1,176	8,059
...	1,641	...	16	1,657	750	...	55	...	7,559
4	2,955	...	19	2,978	926	1,719	55	1,176	15,618
...	858	...	34	892	...	400	1,206	1,493	6,741
...	213	...	23	236	...	...	...	230	612
...	...	...	14	14	...	...	...	...	1,484
...	1,071	...	71	1,142	...	400	1,206	1,723	8,837
355	14,623	236	143	15,358	2,001	3,914	2,736	9,705	86,799
...	2,018	...	...	2,018	1,462	35	807	513	8,279
...	320	...	...	320	...	247	...	331	805
...	2,338	...	...	2,338	1,462	282	807	844	9,084
...	1,157	...	...	1,157	3,724	...	533	...	10,371
...	290	...	...	290	1,045	68	...	140	2,935
...	1,447	...	...	1,447	4,769	68	533	140	13,306
...	1,755	29	25	1,809	1,662	1,021	...	...	18,541
...	5,540	29	25	5,594	7,893	1,371	1,340	98	37,935

Public health and convenience—*concld.*

Other Sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,515	...	208	234	830	...	86
...	3,204	...	69	...	...	...	...
...	11,719	...	277	234	830	...	86
...	7,091	...	264	76	12	...	345
...	6,911	...	77	...	92	...	...
...	9,303	...	154	...	...	30	160
...	2,870	...	86	...	39	...	60
...	1,523	...	58	...	...	...	24
...	4,393	...	144	...	39	...	84
...	3,660	...	120	660	...	...	5
...	4,047	499	144	198	25	...	250
...	7,707	499	264	858	25	...	255
...	4,722	166	155	100	...	...	...
...	780	...	16	...	...	...	...
...	850	...	161	...	5	...	...
...	6,352	166	332	100	5	...	...
...	53,476	665	1,522	1,268	1,003	30	930
...	1,700	...	60	343	122	...	650
...	250	...	...	827	...	...	19
...	1,950	...	60	1,170	122	...	669
...	2,473	...	144	...	...	...	...
...	240	...	20	...	257	20	...
...	2,713	...	164	...	257	20	...
...	281	...	192	150	101	...	304
...	4,944	...	416	1,360	480	20	973

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	780	1,210	5,011	146	30,295
...	...	388	...	3,119	...	12,684
...	...	1,168	1,210	8,130	146	42,979
750	...	683	737	4,074	1	28,715
...	...	167	...	5,182	...	21,690
2,000	...	360	70	2,275	...	30,446
12	...	571	82	3,000	...	18,038
...	...	210	30	754	2	5,575
12	...	781	112	3,754	2	23,613
...	...	485	80	2,223	33	18,396
...	...	525	35	2,504	2	16,693
...	...	1,010	115	4,827	35	35,089
...	...	420	...	1,567	...	16,970
...	...	...	...	479	...	2,117
...	...	290	130	1,244	...	4,164
...	...	710	130	3,290	...	23,251
2,762	...	4,879	2,374	31,532	184	2,05,783
...	120	757	...	6,494	...	21,342
...	...	...	...	458	...	2,937
...	120	757	...	6,952	...	24,279
...	125	1,202	46	3,472	...	22,090
...	...	...	...	222	...	4,947
...	125	1,202	46	3,694	...	27,037
...	...	...	67	5,481	...	24,847
...	245	1,959	113	16,127	...	76,163

Public instruction.				Contributions.	Miscellaneous.			
					Interest on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
910	...	60	970	...	45	39	...	5
...	219	48	267	...	...	...	...	...
910	219	108	1,237	...	45	39	...	5
2,980	60	45	3,085	...	93	78	...	479
763	...	...	763	...	...	443	...	...
...	993	120	1,113	...	...	8	...	479
3,490	244	7	3,741	...	...	...	...	66
487	88	...	575	...	...	...	...	2
3,977	332	7	4,316	...	...	...	...	68
...	934	45	979	...	...	...	...	...
...	855	50	905	...	...	44	...	...
...	1,789	95	1,884	...	...	44	...	...
...	454	...	454	...	...	...	...	25
...	384	...	384	...	...	...	...	...
...	400	...	400	...	...	...	...	...
...	1,238	...	1,238	...	...	...	...	25
8,630	4,631	375	13,636	...	138	612	...	1,056
...	681	...	681	120 (a)	...	...	...	...
...	174	...	174	...	...	...	...	...
...	855	...	855	120	...	...	...	...
...	684	290	974	312	248	...	...	...
...	164	...	164	43	...	...	...	...
...	848	290	1,138	355	248	...	...	...
...	660	...	660	...	400	...	...	...
...	2,363	290	2,653	475	648	...	...	...

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary).						Total.	Total Expenditure.
Printing charges.	Law charges.	Provident Fund.	Rent of land.	Miscellaneous.	Total.		
45	45(a)	45(b)	45(c)	45(d)	46	47	48
Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
97	...	...	...	1,076	1,173	1,262	38,085
23	...	...	...	229	252	252	15,997
120	...	...	...	1,305	1,425	1,514	54,082
148	...	...	...	1,297	1,445	2,095	40,191
67	...	...	...	588	655	1,098	26,430
78	...	...	...	414	492	979	38,031
35	...	...	...	326	361	427	25,599
36	...	...	...	789	825	827	8,511
71	...	...	...	1,115	1,186	1,254	34,110
294	...	...	...	368	662	662	23,716
47	...	...	...	1,144	1,191	1,235	22,045
341	...	...	...	1,512	1,853	1,897	45,761
47	...	...	...	262	309	334	20,745
27	...	...	...	108	135	135	3,445
33	...	...	...	163	196	196	5,918
107	...	...	...	533	640	665	30,108
932	...	...	...	6,764	7,696	9,502	2,68,713
...	...	...	318	209	527	527	25,985
...	...	...	...	...	...	...	3,473
...	...	...	318	209	527	527	29,458
...	...	...	...	82	82	330	28,286
...	...	...	...	...	...	...	5,930
...	...	...	...	82	82	330	34,216
...	...	...	...	...	...	400	30,144
...	...	...	318	291	609	1,257	93,818

Extraordinary and Debt.							
Investments.				Advances.			
In securities (other than for sinking funds).	In Savings Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.				Rs.
...	...	...	542	...	11,779	...	12,321
...	...	...	...	...	5,071	93	5,164
...	...	...	542	...	16,850	93	17,485
...	...	...	1,482	...	8,733	859	11,074
...	...	...	931	...	8,352	88	9,371
...	...	...	310	...	6,446	452	7,208
...	...	...	...	...	9,940	68	10,008
...	...	...	...	...	...	213	213
...	...	...	...	...	9,940	281	10,221
...	...	...	...	...	6,775	...	6,775
...	...	...	896	...	3,331	702	4,929
...	...	...	896	...	10,106	702	11,704
...	...	...	...	...	4,315	127	4,442
...	...	...	...	...	881	...	881
...	...	...	...	...	...	...	...
...	...	...	...	...	5,196	127	5,323
...	...	...	4,161	...	65,623§	2,602	72,386
...	...	...	...	...	...	...	...
...	...	...	...	25	...	...	25
...	...	—	...	25	...	...	25
...	...	...	1,999	...	...	...	1,999
...	...	...	...	15	...	...	15
...	...	...	1,999	15	...	...	2,014
...	...	8,162	1,000	...	...	...	9,162
...	...	8,162‡	2,999	40	...	...	11,201

Eastern Bengal and Assam during the year ending 31st March 1907—continued.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
50,406	6,258	2,521	8,779	59,185	
	65	4,542	4,607	25,768*	*This exceeds the total receipts showing column 65 of statement II by Rs. 2 owing to the fact that a sum of Rs. 2 not actually spent has been included in this statement.
71,567	6,323	7,063	13,386	84,953	
51,265	474	2,841	3,315	54,580	
35,801	5,416	5,427	10,843	46,644	
45,239	1,304	273	1,577	46,816	
35,607	773	6,588	7,361	42,968	
8,724	...	3,057	3,057	11,781	
44,331	773	9,645	10,418	54,749	
30,491	278	105	383	30,874	
26,974	586	1,503	2,089	29,063	
57,465	864	1,608	2,472	59,937	
25,817	...	12,436	12,436	37,623	
4,320	...	1,455	1,455	5,781	
5,918	610		4,509	10,427	
35,431	610	17,790	18,400	53,831	
3,41,099	15,764	44,647	60,411	4,01,510	§ Includes Rs. 22,715 on account of Dispensary Funds as detailed below :—
					Rs.
					Rampur Boalia ... 5,221
					Nator 1,983
					Dinajpur 2,294
					Jalpaiguri 4,756
					Rangpur 1,800
25,985	...	4,681	4,681	30,666	Bogra 1,936
3,498	...	841	841	4,339	Pabna 2,269
					Sirajganj 650
29,483	...	5,522	5,522	35,005	English Bazar ... 1,507
					Old Malda 299
30,285	...	1,642	1,642	31,927	(a) Contribution to Leper Asylum.
5,945	...	2,552	2,552	8,497	
36,230	...	4,194	4,194	40,424	
39,306	...	4,233	4,233	43,539	
1,05,019	...	13,949	13,949	1,18,968	‡Lent to the Siem of Mylliem for improvement of Yewduh Bazar.

Form No. III.—Statement showing the Expenditure of the Municipalities in

Name of Division and District.	Serial number of Municipality.	Name of Municipality.	General Administration and Collection charge.							
			General Administration (i) Office establishment, Inspections, Honorary Magistrate's establishment, etc.	Collection of taxes including Bonded Warehouses (establishment, purchase of account books and paper, money books, repairs to outposts, etc.)	Collection of tolls on road and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
ASSAM VALLEY DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Goalpara ...	41	Dhubri ...	506	262	...	...	...	...	...	768
	42	Goalpara ...	474	502	...	...	3	...	...	979
		Total ...	980	764	...	...	3	...	...	1,747
Kamrup ...	43	Gauhati ...	1,711	963	...	...	41	...	...	2,715
	44	Barpeta ...	479	187	407	...	5	...	...	1,078
		Total ...	2,190	1,150	407	...	46	...	...	3,793
Darrang ...	45	Tezpur ...	439	429	309	...	...	...	...	1,177
Nowgong ...	46	Nowgong ...	692	501	438	16	...	...	...	1,647
Sibsagar ...	47	Sibsagar Station	729	559	281	...	64	...	...	1,633
	48	Jorhat Union ...	382	215	...	...	39	...	...	636
	49	Golaghot Union	550	260	6	...	...	...	...	816
		Total ...	1,661	1,034	287	...	103	...	...	3,085
Lakhimpur ...	50	Dibrugarh ...	1,168	978	...	...	1	...	...	2,147
		Divisional total (1906-1907).	7,130	4,856	1,441	16	153	...	...	13,596
		Grand total for (1906-1907).	47,447	45,483	1,900	2,229	892	441	...	98,392
		Grand total for (1905-1906).	*54,827*	*44,999*	*1,724*	*1,347*	*756*	*48*	...	*1,03,701*

Public safety.					Public health and convenience.				
					Watter-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repair to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	925	...	...	925	475	695	...	1,001	6,860
...	491	...	...	491	...	696	...	67	2,025
...	1,416	...	...	1,416	475	1,391	...	1,068	8,885
...	1,722	...	18	1,740	...	9,399	...	...	14,253
...	68	...	...	68	89	...	...	...	1,915
...	1,790	...	18	1,808	89	9,399	...	...	16,168
...	570	...	...	570	...	976	...	829	4,283
19	197	4	...	220	171	180	799	392	4,591
...	96	...	...	96	308	420	...	23	3,688
...	...	...	...	...	...	331	...	239	2,491
...	...	...	7	7	425	316	338	166	939
...	96	...	7	103	733	1,067	338	428	7,118
...	1,240	...	...	1,240	...	482	...	2,311	15,317
19	5,309	4	25	5,357	1,468	13,495	1,137	5,028	56,362
416	55,095	2,248	967	58,726	20,061	64,776	9,460	30,234	4,01,002
144	*52,373*	*2,242*	*918*	*55,677*	*13,117*	*64,034*	*16,962*	*28,651*	*3,63,044*

Public health and convenience—*concl d.*

Other Sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dak Bungalows and Serais.	Arboriculture, public gardens and experimental cultivation.
21(*a*)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	480	...	...	4,333	292	...	...
...	224	...	30	...	233	32	...
...	704	...	30	4,333	525	32	...
...	1,334	...	96	4,993	752	99	224
...	300	...	36	7	398	...	...
...	1,634	...	132	5,000	1,150	99	224
...	265	...	...	752	250	...	548
...	540	...	42	269	504	40	...
...	791	...	24	...	484	...	...
...	480	...	20	69	266	495	...
...	180	...	60	129	289	16	...
...	1,451	...	104	198	1,039	511	...
...	940	...	148	817	358	...	802
...	5,534	...	456	11,369	3,826	682	1,574
9,563	1,23,280	832	5,334	15,828	5,582	814	6,487
128	*1,45,556*	*388*	*5,228*	*83,423*	*5,759*	*308*	*6,512*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	610	31	2,985	...	17,762
...	...	500	...	2,539	...	6,346
...	...	1,110	31	5,524	...	24,108
...	...	876	559	6,420	585	39,590
...	...	477	241	1,371	...	4,834
...	...	1,353	800	7,791	585	44,424
...	...	984	301	4,781	549	14,518
...	...	480	183	2,853	...	11,044
...	...	641	404	4,395	16	11,194
...	...	504	157	219	4	5,275
...	...	407	22	582	12	3,881
...	...	1,552	583	5,196	32	20,350
...	...	923	1,224	4,827	348	28,497
...	...	6,402	3,122	30,972	1,514	1,42,941
4,376	245	24,693	10,180	2,13,470	2,588	9,48,805
830	*258*	*23,621*	*11,348*	*1,71,638*	*7,811*	*8,88,605*

Public Instruction.				Contributions.				
					Interest on loans.			
Schools and Colleges.	Contributions.	Libraries, Museums, Menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
36	37	38	39	40	41	42	43	44
R.	Rs.	Rs	Rs.			Rs.		Rs.
437	...	...	437	...	...	...	...	...
...	500	...	500	...	...	...	...	...
437	500	...	937	...	...	...	...	...
...	1,237	590	1,827	...	...	504	...	12
...	564	...	564	...	...	...	...	...
...	1,801	590	2,491	...	...	504	...	12
...	412	798	1,210	...	...	...	...	...
366	72	55	493	...	...	...	...	...
558	184	...	742	...	...	...	...	...
...	345	...	345	...	...	...	...	...
...	448	...	448	...	...	...	...	79
558	977	...	1,535	...	...	...	...	79
798	345	...	1,143	...	...	...	...	801
2,159	4,107	1,443	7,709	...	...	504	...	892
21,893	24,380	3,222	49,495	1,187	786	5,838	...	12,118
20,938	*22,106*	*1,785*	*44,829*	*1,552*	*178*	*6,751*	...	*11,430*

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary).							
Printing charges.	Law charges.	Provident Fund.	Rent of Land.	Miscellaneous.	Total.	Total.	Total expenditure.
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	253	253	253	20,145
...	...	...	...	58	58	58	8,374
...	...	...	...	311	311	311	28,519
...	...	...	...	1,202	1,202	1,718	47,590
...	...	...	...	68	68	68	6,612
...	...	...	...	1,270	1,270	1,786	54,202
...	...	...	...	219	219	219	17,694
...	...	...	...	19	19	19	13,423
...	...	...	...	111	111	111	13,776
...	...	...	...	...	...	...	6,256
...	...	...	...	...	...	79	5,231
...	...	...	...	111	111	190	25,263
...	...	...	...	1,838	1,838	2,639	35,666
...	...	...	...	3,768	3,768	5,164	1,74,767
46,37	3,821	1,816	3,908	22,879	37,061	55,803	12,12,408
5,544	*5,345*	*2,487*	...	*28,538*	*41,914*	*60,273*	11,54,637

Extraordinary and debt.							
Investments.				Advance.			
In securities (other than for sinking funds).	In Savings Bank.	Payment to sinking fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.
49	50	51	52	53	54	55	56
			Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	857	100	...	...	957
...	...	...	...	...	...	...	...
...	...	...	857	100	...	...	957
...	...	...	...	...	...	86	86
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	100	...	...	100
...	...	...	...	...	...	...	...
...	...	...	...	100	...	...	100
...	...	...	...	50	...	...	50
...	...	...	857	310	...	86	1,253
...	...	8,162	23,463	1,915	1,18,183	17,689	1,69,412
10,000	...	19,063	17,559	1,675	1,49,625	13,780	2,02,702

Eastern Bengal and Assam during the year ending the 21st May 1907—concld.

Total disbursement.	Balance.			Total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
20,145	...	3,642	3,642	23,787	
8,374	...	5,004	5,004	13,378	
48,547	...	8,646	8,646	37,165	
28,519	...	5,869	5,869	54,416	
6,612	487	9,429	9,916	16,528	
55,759	487	15,298	15,785	70,944	
17,780	...	2,972	2,972	20,752	
13,483	...	3,693	3,693	17,176	
13,776	...	146	146	13,922	
6,356	...	4,565	4,565	10,921	
5,231	148	1,836	1,984	7,215	
25,363	148	6,547	6,695	32,058	
35,716	...	4,820	4,820	40,536	
1,76,020	635	41,976	42,611	2,18,631	
13,81,820	43,209	2,51,587	2,94,796	16,76,616	*Vide* remarks against Nator
13,57,339	...	2,42,172	2,42,172	15,99,511	

SHILLONG: Printed and published by E. HILL, Superintendent, Eastern Bengal and Assam Secretariat Printing Office: (F. & M.) No. 1004—1,225—7-1-1908.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN EASTERN BENGAL AND ASSAM

DURING THE YEAR

1907-1908.

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Resolution on the Annual Reports on the working of Municipalities in Eastern Bengal and Assam during the year 1907-1908.

Extract from the Proceedings of the Lieutenant-Governor of Eastern Bengal and Assam in the Municipal Department No. 8776M., dated the 28th December 1908.

READ —

The Reports from Commissioners of Divisions on the working of Municipalities in Eastern Bengal and Assam during 1907-1908.

RESOLUTION.

Number of Municipalities. No addition was made during the year to the fifty Municipal institutions of the province.

Population. 2. The municipal population increased from 626,625 to 627,295. In Appendix A to the Report an increase of 670 is shown against Dhubri, due apparently to the inclusion of new areas in the preceding year. Small additions were made during the year to the areas of the Mymensingh and Tezpur Municipalities, but no change has been recorded in the population.

Collections, Appendix C. 3. The percentage of total collections on the current demand rose from 95·1 to 97·8. The improvement is satisfactory, but outstandings amounted at the close of the year to 5·2 per cent. of the total demand. Collections in Mymensingh (89·1), Sirajganj (84·9), Dibrugarh (80·8), and Nawabganj (73·9) were very poor. The percentage of remissions on current demand rose from 1·9 to 2·6, the highest percentage (34·5) occurring in Nawabganj, owing apparently to the theft of account and rate-bill books. Large remissions were made in Dibrugarh, Sirajganj, Brahmanbaria and Barisal.

By-laws. 4. General by-laws were sanctioned for the Jhalakati and Muktagacha Municipalities. Rules framed by the Municipal Commissioners of Jalpaiguri to regulate the construction of houses were approved by Government. In Dhubri a new by-law was sanctioned to prevent the landing of fish at unauthorised places.

Extension of Acts. 5. The following extensions of Act III (B.C.) of 1884 were sanctioned during the year :—Part III was extended to Narayanganj, Part IX to certain villages within the Nawabganj Municipality, and Part X to Jhalakati; the provisions of section 261 of the Act were extended to the town of Sylhet, to enable the Commissioners to regulate hotels. The Calcutta Hackney Carriage Act, II of 1891, was extended to Narayanganj and Nator, and the Bengal Vaccination Act, V of 1880, to Tezpur. The provisions of Act VIII of 1899 (Glanders and Farcy Act) were applied to Gauhati.

Elections. 6. General elections were held in two Municipalities,—Dhubri and Chandpur. In Chandpur there was a contest in only two of the six wards. The jute merchants of Chandpur subsequently complained that their interests were not sufficiently represented, but they apparently showed very little interest in the elections, and most of the seats were carried by legal practitioners. By-elections were held in several towns, but in only one case (Barisal) was the seat contested. Muhammadans are still insufficiently represented in most towns of Eastern Bengal. Unlike the rural areas, where Muhammadans predominate, the proportion of Hindus to Muhammadans in towns is 55 to 45, but they hold 13 to every 7 seats occupied by Muhammadans, although in the case of appointed Commissioners preference is given to Muhammadans, when their qualifications justify the choice. It is no doubt the case that in many towns a large proportion of Muhammadans are too poor to be entitled to a vote.

Meetings. 7. The total number of meetings held was 729, of which 60 were adjourned. Fifteen Municipal institutions, chiefly in Assam, failed to hold 12 meetings. Conspicuous among these was Shillong, where only five meetings were held. The population of Shillong is increasing rapidly, and the sanitary arrangements leave much to be desired. The Lieutenant-Governor

trusts that the members of the Station Committee will realise that with the growing importance of the summer headquarters of Government increased responsibilities are thrown upon them. The average attendance of Commissioners at meetings was 58·64 per cent. and varied from 69·48 in the Surma Valley Division to 46·0 in the Rajshahi Division. The attendance was specially bad at Bogra and at Jalpaiguri, and the matter should receive the attention of the Commissioner.

Number of ratepayers. Proportion of ratepayers to population.

8. The total number of ratepayers increased from 105,866 to 106,617, the percentage of ratepayers to the Municipal population being 17. There were small reductions in the Chittagong and Rajshahi Divisions and increases in the others, the largest occurring in the Assam Valley Division.

Methods of taxation.

9. The rate on holdings was in force in 14 Municipalities and in certain wards of Madaripur; the alternative tax on persons was levied in the remaining 35 towns. The Lieutenant-Governor is glad to learn that the Commissioners of the Sirajganj, Rangpur and Rampur-Boalia Municipalities have decided to introduce the system of taxation on holdings. The proposal to substitute the tax on holdings for the tax on persons hitherto levied in the town of Sylhet was dropped after full enquiry. The rate on holdings was levied at the maximum rates in Dacca (10 per cent.), and in Madaripur, Chittagong, Noakhali, Silchar, Shillong, and Gauhati (7½ per cent). A water-rate was levied in Mymensingh, Shillong, and Gauhati. In Narayanganj a water-rate has been introduced since the close of the year, and the Municipal Commissioners of Dacca have resolved to impose a water-rate when the new scheme for improving the water-supply is completed. Latrine fees are levied in 35 towns.

Incidence of taxation.

10. The average incidence of taxation per head of population was Re. 1-7-5, or an increase of 1 anna 6 pies per head compared with the preceding year. In Eastern Bengal towns, which are administered under the Bengal Act, III of 1884, the average incidence rose from Re. 1-6 to Re. 1-7-3. In the four towns of Assam under the same Act the average was Re. 1-13-11, an increase of 2 annas per head. The incidence varied between Rs. 4-2-6 at Shillong to Re. 0-5-4 at Bazitpur. Although taxation is uneven, and in many cases inadequate, the year has been one of marked progress, and the Lieutenant-Governor has read with pleasure the accounts given in the divisional reports of the measures taken to place this branch of Municipal administration on a proper footing.

Revision of assessment.

11. Assessments were revised generally or partially in 33 Municipalities. In 7 towns a general revision was made, but was not brought into effect during the year. The revision provided for a net increase of income of Rs. 27,213, but the actual receipts were Rs. 58,988 in excess of the receipts of the year preceding. The assessed increase for each division was Dacca Rs. 12,829, Chittagong 1,063, Rajshahi Rs. 1,958, Surma Valley and Hill Districts Rs. 4,384, and Assam Valley Districts Rs. 6,979. Mymensingh Municipality headed the list with an increase of Rs. 5,036, of which Rs. 1,816 was under house-tax and the balance under "Latrine" and "Water-rates." Next in order were Shillong Rs. 4,338, Gauhati Rs. 4,151, Barisal Rs. 2,870, Pabna Rs. 2,066, and Dacca Rs. 1,125.

New imposts.

12. In Narayanganj a tax on animals and vehicles was levied for the first time during the year.

Income from various sources.

13. The total income of the Municipalities, excluding opening balances, was Rs. 17,43,673, and exceeded the income of 1906-1907 by Rs. 3,21,875. The main items of increase were grants from Government (Rs. 1,79,442), Municipal income proper (Rs. 95,173), and loans from Government (Rs. 33,000). The total grants from Government aggregated to Rs. 2,76,060, or nearly 16 per cent. of the year's income. Liberal subventions were made to Dacca, *viz.*, Rs. 1,24,000 for the new conservancy scheme, Rs. 20,000 for burial-grounds, Rs. 20,000 for the up-keep of roads, and Rs. 10,000 for a new Municipal market. The Narayanganj Municipality received a grant of Rs. 5,373 for the erection of a new High School building, and many other towns received small grants. Only two contributions from private sources are recorded in the Divisional reports; the Barisal Municipality received Rs. 2,500 from the estate of the late Babu Kali Kristo Tagore as a contribution towards the new dispensary building and the proposed water works, and a number of merchants in Narayanganj contributed Rs. 800 for the construction of a public *ghât*.

Under the head "Extraordinary and debt" there was an increase of Rs. 31,393, due to the larger loans granted by Government. Loans from Government aggregated to Rs. 1,12,000, against Rs. 79,000 in 1906-1907. The following loans were granted

during the year :—Narayanganj Rs. 90,000, Faridpur Rs. 3,000, Jalpaiguri Rs. 2,000, Sherpur (Bogra) Rs. 2,000, Sirajganj Rs. 5,000 and Dibrugarh Rs. 10,000. Excluding receipts under " Extraordinary and Debt", " Grants from Provincial and Local Revenues, "and " Private contributions, " the total revenue of the year showed an increase of Rs. 96,780, or 9 per cent., against a decrease of Rs. 12,074 in the preceding year. The increase was common to all divisions. In the Dacca Division it amounted to Rs. 42,843, in Chittagong to Rs. 18,934, in Rajshahi to Rs. 14,350, in the Surma Valley and Hill Districts to Rs. 10,718, and in the Assam Valley Districts to Rs. 9,935.

Turning to the several sources of income, receipts from Municipal rates and taxes showed the large increase of Rs. 58,988. All divisions contributed to the increase. In the Dacca Division there was an increase of Rs. 16,162, chiefly under the heads " Tax on persons " (Rs. 4,324), "Tax on houses and lands "(Rs. 3,986), "Conservancy" (Rs. 3,971), and " Tolls on roads and ferries " (Rs. 2,660). The increase under "Tax on persons " occurred in Barisal, as a result of the revision of assessments. In the Chittagong Division, where there are only six Municipalities, there was an increase of Rs. 18,978, and in the Surma Valley and Hill Districts, with three Towns and two Unions, the receipts increased by Rs. 12,452. These substantial additions to income were due partly to a revision of assessments, and partly to more efficient administration. The increase in the Rajshahi Division, which includes twelve towns, was only Rs. 6,445, and in the Assam Valley Division Rs. 4,951. Including all divisions, the receipts from "Tax on houses and lands " increased by Rs. 21,422, towards which Chittagong contributed Rs. 8,014, Shillong Rs. 3,792, Dacca Rs. 2,911, Gauhâti Rs. 1,213 and Tezpur Rs. 1,085. Under "Tax on persons " there was an increase of Rs. 10,803, of which Brahmanbaria contributed Rs. 3,095. The income from water-rates increased by Rs. 5,840, of which Gauhati contributed Rs. 3,555, and Shillong Rs. 1,735. Conservancy receipts rose by Rs. 16,511, the largest increases occurring in Chittagong, Silchar, Dacca, Shillong and Sylhet. Revenue from Municipal property showed an increase of Rs. 6,856, which was shared by all divisions except the Surma Valley and Hill Districts.

Expenditure.

14. The aggregate expenditure amounted to Rs. 16,64,186, or Rs. 2,82,366 in excess of the expenditure of the previous year. The ordinary expenditure (excluding repayment of loans, advances, deposits, and the like) rose from Rs. 12,12,408 to Rs. 14,54,962. This increase was shared by all divisions except the Surma Valley and Hill Districts, in which there was a small decrease. The principal heads under which increases occurred were "Water-supply" (Rs. 1,17,252), " Conservancy" (Rs. 87,750), "Hospitals and Dispensaries" (Rs. 7,700), " Office and Collection Establishment" (Rs. 6,447) and "Drainage" (Rs. 5,897),. On the other hand, expenditure on " Roads" fell off by Rs. 7,139 : in the Dacca Division alone the expenditure showed a decrease of nearly Rs. 17,000. Under "Other sanitary requirements" there was a decrease of Rs. 8,348, but this was nominal, and due to the inclusion in the figures for 1906-1907 of the cost of jungle clearing in Chittagong. Under " Extraordinary and debt" there was an increase of Rs. 39,812. Under the orders of the Government of India, Municipal institutions were relieved, with effect from the 1st April 1908, of all police charges, which from that date will be met from Provincial revenues. An assignment of Rs. 3,000 has been received from Imperial revenues for the purpose.

Water-supply (Rs. 2,02,089).

15. The expenditure on water-supply showed an increase of Rs. 1,17,252, due chiefly to an expenditure of Rs. 1,06,010 by the Narayanganj Municipality on the town waterworks, which were completed at a cost of Rs. 2,00,831. This is the first of the many large sanitary schemes undertaken since the transfer of the Eastern Bengal districts which has been brought to completion. The works are designed to give a daily supply of 2,50,000 gallons. Sylhet expended Rs. 4,615 on capital outlay, and Comilla Rs. 2,276, and smaller sums were spent by Gauhati, Shillong, and Rampur Boalia. Maintenance charges (Rs. 79,036) showed an increase of Rs. 14,310, of which Rs. 6,000 occurred in Dacca, and Rs. 3,800 in Gauhati. In Silchar, Goálpára, and Pabna comparatively large increases occurred on maintenance, but the cause has not been stated. In the Report for 1906-1907 reference was made to a scheme for remodelling the waterworks at Dacca, with a view to improving the supply to the old town, and to provide for the new civil station. The scheme originally prepared by Messrs. Simpson & Co. has been thoroughly examined by the Sanitary Engineer to Government, who has suggested several modifications. The revised scheme, which is estimated to cost Rs. 5,00,000, is now under the consideration of the Municipal

Commissioners, who have been offered a Government grant of Rs. 3,00,000 on condition that the Municipality agree to meet the balance by taking a loan from Government at 4 per cent. per annum, repayable in twenty years. The Lieutenant-Governor takes this opportunity to congratulate the Municipal Commissioners, and especially their Chairman, Khan Bahadur Khwaja Muhammad Yusuf, in having, in face of difficulties of no ordinary character, recommended to Government a scheme which it may be hoped with some confidence will in the near future supply the capital of the province with an adequate water-supply. It is largely in appreciation of this attitude that he has dealt liberally with the Municipality in offering a grant of three lakhs from Provincial revenues. The Lieutenant-Governor has at present under consideration an application from the Municipal Commissioners of Mymensingh, who have asked for a grant of Rs. 25,000 from Government towards a scheme for improving the water-supply, the Municipality undertaking to borrow Rs. 20,000 and to contribute Rs. 5,000 from current revenues. The water filter at Faridpur continued to work well, the daily supply being 10,000 gallons. The Barisal waterworks scheme has again reached an *impasse*. A new scheme costing approximately Rs. 1,00,000, against Rs. 2,50,000 previously estimated, was prepared towards the close of the year, but the Municipal Commissioners have rejected it, and propose to revert to the original scheme, which is beyond their means. The past history of this scheme does not reflect much credit on Municipal administration in Barisal. In Chittagong a scheme for supplying drinking-water from a tank, by means of pumps, to a reservoir, was completed early in the year, and is reported to have worked satisfactorily. No charge was made for the supply, the cost of which was borne by the Municipality. Chittagong is a rapidly rising town, and a liberal supply of good drinking-water is a pressing necessity. Experiments in artesian-well-boring were continued. Water-bearing sands were found between 350 and 450 feet, and in boring a depth of 700 feet was reached. The present bore of $3\frac{3}{8}$ inches diameter, which yielded a discharge of 5,000 gallons an hour, is regarded as insufficient. The Sanitary Engineer has drawn up a scheme, which involves the sinking of two bores of 6 inches diameter each. The cost of the scheme is estimated roughly at Rs. 2,25,000 for initial outlay and Rs. 21,000 a year for maintenance. Since the close of the year a grant of Rs. 55,000 has been made to carry out the first portion of the work through the agency of the Public Works Department, but, should the experiment prove successful, the completion of the scheme will be a matter primarily for the Municipality. A grant of Rs. 2,500 was made to the Comilla Municipality, to enable them to provide two tanks reserved for drinking-water, with force and lift pumps. A scheme for supplying water to the southern portion of the town of Chandpur from the River Meghna has been forwarded to the Sanitary Engineer for examination. The Municipal Commissioners of Noakhali have obtained from Messrs. J. Simpson & Co. a scheme for supplying the town with water, and the town of Rampur-Boalia has submitted a revised scheme to the Sanitary Engineer.

Public works (Rs. 2,49,415).

16. There was a small decrease of Rs. 1,516 in the expenditure on public works, which almost entirely represents road-making and road repairs. The percentage of expenditure on the year's income was 14·3, but it varied from 12 per cent. in the Dacca Division to over 23 per cent. in the Assam Valley Division. Approximately, one tenth of this expenditure was incurred on establishments. In the Dacca Division such charges formed 7 per cent. and in the Assam Valley districts over 14 per cent. of the total amount spent. Expenditure increased by Rs. 6,436 in the Rajshahi Division, and by Rs. 5,640 in the Assam Valley districts. In the former useful work was done in metalling roads in Bogra, Sherpur, and English Bazar, and also in Sirajganj, where the thoroughfares were raised above flood-level. In Rampur-Boalia, where roads are bad, a good deal of money appears to have been wasted, owing to roads having been metalled at the wrong season of the year. Of the Assam Valley municipalities, Tezpur, Dibrugarh and Goalpara showed the best results. In the Dacca Division the expenditure fell by Rs. 10,360, for which the Municipality of Dacca was alone responsible. A Government grant of Rs. 20,000 for repairs to roads was given, but a portion of the municipal funds ordinarily assigned to this object were diverted. In the Chittagong Division though no new works of importance were undertaken, good progress was made in Comilla and Noakhali. In Chittagong, where the work of the Municipality is beyond the capacity of the present staff, the Lieutenant-Governor has agreed to the appointment of an Engineer Secretary. A recurring grant of Rs. 20,000 has since the close of the year been made. His Honour has also under consideration the question of relieving the Chittagong Municipality of the maintenance charges of the Trunk Road.

Conservancy (Rs. 4,88,752).

17. Expenditure on conservancy showed an increase of Rs. 87,750, which was shared by all Divisions. Eighty-one per cent. of the increase occurred, however, in the town of Dacca, where Rs. 71,000 was spent in the acquisition of sites for a depôt, a tramway line, trenching-grounds, and for other purposes connected with the new conservancy scheme, towards which Government has contributed Rs. 1,24,000. The balance of the grant has been transferred to the credit of the Executive Engineer, Special Works Division, Dacca, by whom the work will be carried out. A tender for the supply of tramway materials, locomotives, wagons, carts, etc., has been accepted, and the Municipality will take a loan of Rs. 75,000 from Government to enable them to complete this important scheme. In the Chittagong Division expenditure under "Conservancy" showed an increase of Rs. 7,835. In the town of Chittagong useful work was done in jungle-clearing, additional sweepers were recruited, and night-soil carts and bullocks were purchased. In the Rajshahi Division expenditure showed a small increase of Rs. 2,698, chiefly in Dinajpur, Rangpur, and Bogra. The percentage of expenditure on conservancy to total municipal expenditure increased from 33·1 to 33·6. In six towns it exceeded 40 per cent., *viz.*, in Habiganj (49·6), Dacca (48·5), Noakhali (47·6), Shillong (45·1), Bogra (41·2) and Silchar (40·9).

Medical (Rs. 1,30,980).

18. Expenditure on hospitals and dispensaries exceeded that of the previous year by Rs. 7,700, but it fell short of the expenditure in 1905-1906 by over Rs. 14,000. The provincial percentage of total expenditure incurred on hospitals and dispensaries was 9, and it varied greatly in the several divisions. In Rajshahi the percentage was 19·4, in Chittagong 7·8, in Dacca 7·3, in the Surma Valley and Hill Districts 4·06, and in the Assam Valley Districts 3·24. The highest percentages occurred at Patuakhali 28·9, Jalpaiguri 28·3, Barisal 26·8, and Nawabganj 25·6. In Barisal the expenditure of the year increased by Rs. 5,465, but this was due largely to payment of arrear contributions towards the pay of the Assistant Surgeon of the local charitable dispensary. In Bogra, Comilla, Brahmanbaria, Jamalpur and Tezpur, increased expenditure was incurred chiefly on acquisition of lands or on additions to dispensary buildings and quarters. In Sherpur (Bogra) there was an outbreak of cholera in the beginning of the year. Precautionary measures were adopted by the Municipality, and the disease was stamped out. No case of plague occurred, but a sum of Rs. 1,514 was spent in taking precautionary measures by some of the towns in the Chittagong and Rajshahi Divisions. In Noakhali Rs. 952 was spent for this purpose.

Public Instruction (Rs. 53,681).

19. Expenditure on education increased by Rs. 4,186, the town of Narayanganj alone showing an increase of Rs. 5,473, due to the construction of a new high school building, towards which Government contributed, through the Municipality, Rs. 5,373. The Dacca Municipality increased its educational expenditure, as did all Municipalities in the Assam Valley Districts, except the Sibsagar Station and the Golághát Union. The percentage of expenditure on education by all Municipalities was 3·7. The percentage was highest in Chittagong (7·8), and lowest in the Dacca Division (2·2). It varied from 1·01 in Faridpur to 13·6 in Chittagong.

Municipal Improvements.

20. In the town of Dacca several roads and lanes were repaired, at a cost of Rs. 28,667. A new slaughter-house was under construction and some land was acquired for widening the Sachipandar lane. In Narayanganj the municipal pontoon jetty was reconstructed, some drains were constructed, and cesspools filled in. A large culvert was constructed in connection with the *Chasara* drainage scheme, and all roads and bridges were repaired. In Jamalpur five wooden bridges and two masonry wells were constructed. In Barisal land was acquired for a new trenching-ground, at a cost of Rs. 2,545, the Haldarbari *khal* was re-excavated, and a sum of Rs. 2,372 was spent on improvements to private tanks. It is presumed that the public are allowed to use these tanks. In Jhalakati a reserve tank was excavated. In Brahmanbaria the trenching-ground was raised. In Chandpur an important iron screw-pile bridge was completed during the year. In Noakhali a new road was opened in the heart of the town. In Rampur-Boalia ditches were filled up and a tank was re-excavated. In Jalpaiguri the wooden bridge of the *Karla* was reconstructed. In Bogra some roads were metalled and masonry culverts built. In Silchar a tank was excavated, and a new pattern latrine and an incenerator were constructed. The whole of the Station of Shillong was cleared of the *lantana* weed. In Gauhati wooden railings were provided for the Fansi Bazar, and a masonry drain was constructed in the Uzan Bazar. The plinth of the Pan Bazar Girls' School was made *pucca*, and a new culvert was constructed near the Telegraph Office. In Tezpur

a combined Donaldson's patent latrine and urinal was erected, and a large ditch at the back of the Settlement and Tahsil office was filled in. In Golaghat a tank was excavated. The improvements effected, in the majority of cases, consisted mainly in the construction, repair and metalling of roads, the provision of additional street lamps, and the acquisition of land for municipal purposes. Several municipalities expended their funds usefully in constructing masonry wells.

Financial position of municipalities. Closing balances.

21. The total funds available for expenditure, including an opening balance of Rs. 2,99,018 amounted to Rs. 20,42,691, against Rs. 16,76,614 in 1906-1907. A total expenditure of Rs. 16,64,186 was incurred, leaving a closing balance of Rs. 3,78,505, or Rs. 83,709 in excess of the closing balance of 1906-1907. Of the total balance, however, Rs. 30,465 was actually spent during the year, but was included in the column of "Deposits" as representing the value of uncashed cheques. The actual credit balance was therefore Rs. 3,48,040. The inclusion of unspent loans and grants from Government accounts for the comparatively large balances in Dacca and Narayanganj. Unnecessarily large balances were accumulated by Barpeta, the Jorhat Union and Dibrugarh, the balances of the two first-named approximating to a year's total disbursements. Barisal had a closing balance of Rs. 11,148, but much of this was due to the non-payment to the Bengal Sanitary Board of the fees due for the preparation of a water-supply scheme. The English Bazar Municipality accumulated a balance of Rs. 10,893 to meet the cost of a drainage scheme. On the other hand, the balances of the following towns were much too small, *viz.*, Pirojpur, Rampur-Boalia, Dinajpur, Pabna, Sylhet, and Gauhati. Commissioners of Divisions should draw the attention of the Chairmen concerned to the unsound financial position of the funds of these towns.

Loans.—Financial position of indebted municipalities.

22. Sixteen municipalities had outstanding loans at the close of the year, and six fresh loans to the amount of Rs. 1,12,000 were taken during the year. Narayanganj drew Rs. 90,000 as a second instalment of the loan of Rs. 1,50,000 for waterworks, and Faridpur received a loan of Rs. 3,000 for repairing roads. Jalpaiguri and Sherpur received a loan of Rs. 2,000 each for the reconstruction of a wooden bridge and the metalling of a main road, respectively. Sirajganj was granted a loan of Rs. 5,000 for the improvement of roads in the town, and Dibrugarh Municipality a loan of Rs. 10,000 for the construction of a new market.

Audit and embezzlement.

23. The account of all municipalities in Eastern Bengal were audited by the Examiner of Local Fund Accounts. The system of local audit was extended during the year to the Assam Municipalities, the accounts of which will in future be audited by the Examiner. All municipal institutions were relieved, with effect from the 1st April 1907, from the payment of audit charges.

No serious case of embezzlement was brought to light. In Nalchiti a tax-collector was suspected of misappropriating a small sum of money, which he eventually made good. In Nawabganj several account and rate-bill books were stolen from the office, and as a consequence the work of the Municipality was at a stand-still for four months. One of the collecting sarkars was suspected, but there was insufficient evidence to justify a prosecution. The same man was prosecuted on a charge of misappropriating municipal money, but was acquitted. In Sirajganj the Overseer was suspected of tampering with the stock and store registers and of misappropriating petty articles. The man was dismissed, but there were not sufficient materials for a criminal prosecution.

General.

24. The year has been one of marked progress, and Municipal Commissioners have, in the majority of cases, discharged their duties efficiently. There were, however, some signal exceptions in Eastern Bengal, *viz.*, Barisal, Nalchiti and Pirojpur in the Dacca Division and Rampur-Boalia in Rajshahi. Of Municipal administration in Barisal the Magistrate remarks "Procrastination and delay are its two most conspicuous features. The conservancy of the town leaves very much to be desired,—and the conservancy arrangements are entirely inadequate." The Chairman and the Vice-Chairman are reported to have devoted much time and energy to municipal affairs, but their efforts are apparently frustrated by the indifference or opposition of some of the Commissioners. In Nalchiti much of the money spent is reported to pass into the hands of underlings. The Magistrate proposes to appoint a competent Chairman. A change of administration in Pirojpur also seems desirable. Several complaints have reached the Commissioner of the laxity of administration in Rampur-Boalia.

The Lieutenant-Governor desires to warn the Municipal authorities in these towns that they can expect no financial assistance from Government until there is evidence to show that they can administer the funds entrusted to their charge with reasonable efficiency. Apart from these towns, there are distinct indications that increasing interest is being taken in Municipal affairs. Mention has already been made of the measures being taken to improve taxation. Schemes for improving the water-supply and the drainage systems have been initiated in several towns, and, with the appointment of a Sanitary Engineer for the province to advise on important schemes, the Lieutenant-Governor anticipates that substantial progress will be made. With the Imperial grant of three lakhs, the Local Government is now in a position to assist Municipalities in effecting sanitary reforms, and aid will not be wanting if well-considered schemes are submitted.

The thanks of Government are due to the Divisional and District Officers who have been associated with Municipal work during the year, and to the non-official gentlemen whose names have been favourably mentioned in the divisional reports. Among these are Khan Bahadur Khajeh Muhammad Yusuf (Dacca), Babu Pramotha Nath Mukharji, Vice-Chairman, and Babu Rajani Kanta Das, Chairman (Barisal), Babu Kamini Mohan Das Gupta (Jhalakati), Babu Shyama Charan Simlai (Patuakhali), Lieutenant-Colonel E. A. W. Hall and Maulvi Aman Ali (Chittagong), the Rev. Mr. Tackle (Brahmanbaria), Mr. Lucas (Chandpur), Maulvi Musharraf Hussain (Jalpaiguri), Babu Sarat Chandra Chatarji (Rangpur), and Babu Sukhamay Chaudhuri in Sylhet.

By order of the Lieutenant-Governor,

L. J. KERSHAW,

Secretary to the Government of Eastern Bengal and Assam.

E. B. & A. S. P. O. (F. & M.) No. 400—1,200—4-1-1909.

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1908.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		DACCA DIVISION.											
Dacca ...	1	Dacca ...	Bengal Act III of 1884.	90,742	3	4	14	21	4	17	2	19	
	2	Narainganj ...		24,472	...	4	8	12	...	12	4	8	
		Total ...	.....	115,014	3	8	22	33	4	29	6	27	
Mymensingh ...	3	Mymensingh ...	Ditto ...	14,668	2	4	12	18	4	14	2	16	
	4	Muktagacha ...		5,838	...	3	6	9	...	9	...	9	
	5	Jamalpur ...		17,965	1	4	10	15	2	13	1	14	
	6	Sherpur ...		12,535	...	4	8	12	1	11	...	12	
	7	Kishorganj ...		16,246	...	5	10	15	1	14	...	15	
	8	Bazitpur ...		10,027	...	3	6	9	1	8	...	9	
	9	Netrakona ...		11,402	1	15	...	16	4	12	1	15	
	10	Tangail ...		16,666	1	4	10	15	3	12	...	15	
		Total ...	.....	105,397	5	42	62	109	16	93	4	105	
Faridpur ...	11	Faridpur ...	Ditto ...	11,649	...	6	12	18	4	14	2	16	
	12	Madaripur ...		17,463	...	4	8	12	...	12	1	11	
		Total ...	.....	29,112	...	10	20	30	4	26	3	27	
Bakarganj ...	13	Barisal ...	Ditto ...	18,978	1	4	10	15	1	14	3	12	
	14	Nalchiti ...		2,240	2	7	...	9	3	6	...	9	
	15	Jhalokati ...		5,234	1	8	...	9	2	7	...	9	
	16	Pirojpur ...		14,119	1	10	...	11	2	9	...	11	
	17	Patuakhali ...		5,003	1	9	...	10	3	7	...	10	
		Total ...	.....	45,574	6	38	10	54	11	43	3	51	
		Divisional Total ...	.....	295,097	14	98	114	226	35	191	16	210	
		CHITTAGONG DIVISION.											
Chittagong ...	18	Chittagong ...	Bengal Act III of 1884.	22,140	1	5	12	18	2	16	3	15	
	19	Cox's Bazar ...		4,336	3	10	...	13	4	9	1	12	
		Total ...	.....	26,476	4	15	12	31	6	25	4	27	
Tippora ...	20	Comilla ...	Ditto ...	19,169	1	5	12	18	2	16	3	15	
	21	Brahmanbaria ...		19,915	...	4	8	12	1	11	1	11	
	22	Chandpur ...		9,362	1	2	6	9	1	8	2	7	
		Total ...	.....	48,446	2	11	26	39	4	35	6	33	
Noakhali ...	23	Noakhali ...	Ditto ...	6,520	1	3	8	12	1	11	2	10	
		Divisional Total...	.....	81,442	7	29	46	82	11	71	12	70	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1908—contd.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RAJSHAHI DIVISION.											
Rajshahi ...	24	Rampur Boalia ...	Bengal Act III of 1884.	21,589	1	6	14	21	7	14	3	18	
	25	Nator		8,654	...	6	12	18	3	15	1	17	
		Total ...	.....	30,243	1	12	26	39	10	29	4	35	
Dinajpur ...	26	Dinajpur ...	Ditto ...	14,327	3	2	10	15	4	11	1	14	
Jalpaiguri ...	27	Jalpaiguri ...	Ditto ...	10,231	3	3	10	16	5	11	4	12	
Rangpur ...	28	Rangpur ...	Ditto ...	15,960	1	5	12	18	2	16	1	17	
Bogra	29	Bogra... ...	Ditto ...	7,094	3	2	10	15	3	12	...	15	
	30	Sherpur ...		4,104	...	4	8	12	1	11	...	12	
		Total ...	.....	11,198	3	6	18	27	4	23	...	27	
Pabna	31	Pabna... ...	Ditto ...	18,424	...	6	12	18	6	12	...	18	
	32	Sirajganj ...		23,114	...	6	12	18	1	17	1	17	
		Total ...	.....	41,538	...	12	24	36	7	29	1	35	
Malda... ...	33	English Bazar ...	Ditto ...	13,667	3	3	12	18	3	15	...	18	
	34	Old Malda ...		3,743	2	2	8	12	2	10	...	12	
	35	Nawabganj ...		12,859	...	12	...	12	2	10	...	12	
		Total ...	.....	30,269	5	17	20	42	7	35	...	42	
		Divisional Total ...	.....	153,766	16	57	120	193	39	154	11	182	
		SURMA VALLEY AND HILL DISTRICTS.											
Cachar ...	36	Silchar ...	Bengal Act V of 1876.	8,486	2	4	8	14	6	8	4	10	
	37	Hailakandi Union		1,338	2	4	...	6	4	2	1	5	
		Total ...	.....	9,824	4	8	8		10	10	5	15	
Sylhet ...	38	Sylhet	Bengal Act III of 1884.	13,893	...	5	10	15	2	13	1	14	
	39	Habiganj Union ...	Bengal Act V of 1876.	5,236	1	5	...	6	2	4	1	5	
		Total ...	.....	19,129	1	10	10	21	4	17	2	19	
Khasi and Jaintia Hills.	40	Shillong Station...	Ditto ...	6,193	4	7	...	11	7	4	5	6	
		Divisional Total ...	.....	35,146	9	25	18	52	21	31	12	40	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1908—concld.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		ASSAM VALLEY DISTRICTS.											
Goalpara ...	41	Dhubri ...	Bengal Act III of 1884...	14,407	2	2	8	12	5	7	2	10	
	42	Goalpara ...	Bengal Act V of 1876 ...	6,287	2	...	8	10	2	8	1	9	
		Total ...	.....	10,694	4	2	16	22	7	15	3	19	
Kamrup ...	43	Gauhati ...	Bengal Act III of 1884...	11,661	1	3	6	10	3	7	2	8	
	44	Barpeta ...	Bengal Act V of 1876 ..	8,747	3	7	...	10	3	7	1	9	
		Total ...	.....	20,408	4	10	6	20	6	14	3	17	
Darrang ...	45	Tezpur ...	Ditto	5,047	2	8	...	10	3	7	3	7	
Nowgong ..	46	Nowgong ...	Ditto	4,430	2	9	...	11	4	7	2	9	
Sibsagar ...	47	Sibsagar Station ...	Ditto	5,712	3	7	...	10	3	7	4	6	
	48	Jorhat Union ...	Ditto	2,899	1	5	...	6	1	5	1	5	
	49	Golaghat „ ...	Ditto	2,359	1	5	...	6	1	5	1	5	
		Total ...	.....	10,970	5	17	...	22	5	17	6	16	
Lakhimpur ...	50	Dibrugarh ...	Bengal Act III of 1884...	10,295	3	2	9	14	4	10	3	11	
		Divisional Total ...	.....	61,844	20	48	31	99	29	70	20	79	
		Grand Total for 1907-08.	.....	627,295	66	257	329	652	135	517	71	581	
		Grand Total for 1906-07.	.....	626,625	69	259	322	650	133	517	83	567	

Form No. II.—Statement showing the Income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates						
				Oct						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
		DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca ...	1	Dacca ...	17,556	...	...	...	...	...	...	...
	2	Narayanganj ...	74,660	...	...	...	...	...	...	...
		Total ...	92,216	...	...	...	...	...	...	...
Mymensingh ...	3	Mymensingh ...	6,079	...	...	...	...	...	...	...
	4	Muktagacha ...	2,190	...	...	...	...	...	...	...
	5	Jamalpur ...	5,022	...	...	...	...	...	...	...
	6	Sherpur ...	837	...	...	...	...	...	...	...
	7	Kishoreganj ...	659	...	...	...	...	...	...	...
	8	Bazitpur ...	1,352	...	...	...	...	...	...	...
	9	Netrakona ...	3,908	...	...	...	...	...	...	...
	10	Tangail ...	3,463	...	...	...	...	...	...	...
		Total ...	23,510	...	...	...	...	...	...	...
Faridpur ...	11	Faridpur ...	5,134	...	...	...	...	...	...	...
	12	Madaripur ...	2,326	...	...	...	...	...	...	...
		Total ...	7,460	...	...	...	...	...	...	...
Bakargonj ...	13	Barisal ...	11,274	...	...	...	...	...	...	...
	14	Nalchiti ...	87	...	...	...	...	...	...	...
	15	Jhalakati ...	1,525	...	...	...	...	...	...	...
	16	Pirojpur ...	807	...	...	...	...	...	...	...
	17	Patuakhali ...	750	...	...	...	...	...	...	...
		Total ...	14,443	...	...	...	...	...	...	...
		Divisional total ...	1,37,629	...	...	...	...	...	...	...

roi.

(h) Class VIII (Metals).	(i) Composition for Octori.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	97,405	6,057	1,628	15,103	...	...	44,240
...	...	...	38,432	209	524	7,921	...	...	22,923
...	...	...	1,35,837	6,266	2,152	23,024	...	...	67,163
...	...	...	3,918	1,030	1,051	...	14,669	...	10,374
...	...	...	14	813	355	...	...	...	2,542
...	...	...	519	1,124	972	...	...	...	3,936
...	...	...	36	1,176	93	...	...	...	2,431
...	...	...	323	385	159	...	...	...	1,545
...	...	...	44	38	...	...	...	...	670
...	...	...	351	70	600	...	...	...	2,699
...	...	...	394	71	123	880	...	...	2,567
...	...	...	5,599	4,707	3,353	880	14,669	...	26,764
...	...	...	2,108	369	261	587	...	...	6,283
...	...	...	654	...	2,447	1,033	...	...	3,363
...	...	...	2,762	369	2,708	1,620	...	...	9,646
...	...	...	3,678	385	100	1,308	...	...	12,997
...	...	...	111	...	15	112	...	...	...
...	...	...	24	...	900	540	...	...	2,143
...	...	...	220	...	...	...	...	...	1,601
...	...	...	407	...	32	768	...	...	...
...	...	...	4,440	385	1,047	2,728	...	...	16,741
...	...	...	1,48,638	11,727	9,260	28,252	14,669	...	1,20,314

Municipal Rates and Taxes-*concld.*			Realisations under Special Acts.						
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	52	1,64,485	620	926	50	...	...	...	1,596
...	111	70,120	455	78	6	...	...	...	539
...	163	2,34,605	1,075	1,004	56	...	...	...	2,135
11,127	47	42,216	1,332	67	24	...	...	...	1,423
4,651	53	8,428	282	148	6	...	...	...	436
7,512	62	14,125	597	...	12	...	...	...	609
4,823	120	8,679	594	...	21	...	...	...	615
4,739	5	7,156	252	...	29	...	...	...	281
2,627	4	3,383	186	...	46	...	...	...	232
4,733	14	8,367	404	...	15	...	...	...	419
5,290	65	9,390	443	33	16	...	...	...	492
45,502	370	1,01,844	4,090	248	169	...	...	...	4,507
5,863	76	15,547	168	85	20	...	30	3	306
5,085	7	12,589	177	...	12	...	...	...	189
10,948	83	28,136	345	85	32	...	30	3	495
11,435	105	30,008	338	91	...	...	...	...	429
2,483	1	2,722	46	...	...	...	...	...	46
4,273	...	7,880	54	...	1	...	...	...	55
4,946	71	6,838	66	...	13	...	...	...	79
2,616	12	3,835	53	...	3	...	74	...	130
25,753	189	51,283	557	91	17	...	74	...	739
82,203	805	4,15,868	6,067	1,428	274	...	104	3	7,876

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, *serais* (rest-house), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,804	4	2,788	...	...	115	...	2,261	...	...
424	600	355	...	...	1,813	...	...	...	...
4,228	604	3,143	...	...	1,928	...	2,261	...	...
249	...	48	...	...	...	...	...	...	...
...	...	40	...	...	...	...	...	...	...
68	83	...	...	...	...	...	...	...	...
...	37	...	...	...	...	...	...	...	...
86	...	31	...	19	76	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	4	...	...	...	...	...	...	...	...
...	65	12	...	...	...	...	...	...	...
403	189	131	...	19	76	...	...	...	...
31	2	...	...	...	...	...	...	...	...
2	...	...	...	...	665	...	...	...	...
33	2	...	...	...	665	...	...	...	...
248	62	42	...	...	15	...	102	...	...
...	...	...	...	...	...	...	...	...	...
...	...	15	...	...	...	...	...	...	...
...	...	32	...	...	...	...	...	...	...
22	...	...	...	...	...	...	...	...	...
270	62	89	...	...	15	...	103	...	...
4,934	857	3,363	...	19	2,684	...	2,364	...	...

Revenue derived from municipal property and powers apart from taxation—*concld.*									
Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the roadside.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cow-dung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	10,832	1,007	1,291	...	...	...	22,102
...	...	...	4	608	...	...	...	...	3,804
...	...	...	10,836	1,615	1,291	...	...	...	25,906
...	...	...	...	364	...	...	524	...	1,185
...	...	...	...	60	...	...	...	...	100
...	...	...	...	76	...	...	...	...	227
...	...	...	...	52	...	...	...	...	89
...	...	...	...	208	...	...	...	...	420
...	...	...	...	39	...	...	...	...	39
...	...	...	...	94	...	...	...	...	98
...	...	...	...	160	...	...	...	...	237
...	...	...	...	1,053	...	...	524	...	2,395
...	...	...	...	58	...	...	...	...	91
...	...	...	10	58	...	...	...	...	735
...	...	...	10	116	...	...	...	...	826
...	...	...	102	338	...	...	186	...	1095
...	...	...	...	37	...	...	...	...	37
...	...	...	...	496	...	...	...	...	511
...	...	...	...	52	...	...	...	...	85
...	...	...	...	21	...	...	...	...	43
...	...	...	102	944	...	...	186	...	1,771
...	...	...	10,948	3,728	1,291	...	710	...	30,898

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,74,000	...	...	...	...	...	...	....	...	1,74,000
1,500	5,373	205	...	...	600	800	...	968	9,446
1,75,500	5,373	205	...	...	600	800	...	968	1,83,446
...	...	1,340	...	...	1,300	...	...	1,308	3,948
...	...	...	...	...	...	...	...	...	...
...	...	67	...	...	1,500	...	...	323	1,890
...	...	...	...	...	370	...	...	225	595
...	...	30	...	...	600	...	...	419	1,049
...	...	...	...	...	360	...	...	234	594
645	...	...	...	...	...	800	...	...	1,445
...	...	...	...	...	...	15	...	...	15
645	...	1,437	...	...	4,130	815	...	2,509	9,536
1,853	...	621	...	...	600	...	...	860	3,934
...	...	98	...	...	392	...	...	1,102	1,592
1,853	...	719	...	...	992	...	...	1,962	5,526
...	...	1,154	...	...	4,875	500	...	5,364	11,893
600	...	...	...	...	250	...	...	131	981
600	...	...	...	...	2,320	...	...	24	2,944
600	...	110	...	...	400	...	...	164	1,274
300	...	350	...	...	450	...	...	1,265	2,365
2,100	...	1,614	...	...	8,295	500	...	6,948	19,457
1,80,098	5,373	3,975	...	...	14,017	2,115	...	12,387	2,17,965

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisation of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,591	14,967	26,558	3,88,741	...	...	...	...	180	13,892
183	805	988	84,897	...	90,000	...	...	...	1,971
11,774	15,772	27,546	4,73,638	...	90,000	...	...	180	15,863
439	755	1,194	49,966	...	...	...	...	...	7,388
...	110	110	9,074	...	...	...	...	...	1,122
1,565	53	1,618	18,469	...	...	...	...	...	1,870
...	32	32	10,010	...	...	...	...	...	...
338	36	374	9,280	...	...	...	...	900	582
...	4	4	4,252	...	...	...	...	...	405
...	190	190	10,619	...	...	...	...	...	...
...	156	156	10,290	...	...	...	...	...	...
2,342	1,336	3,678	1,21,960	...	...	...	...	900	11,367
209	435	644	20,522	...	3,000	...	...	...	4,210
...	232	232	15,337	...	...	...	...	...	1,659
209	667	876	35,859	...	3,000	...	...	...	5,869
2,728	365	3,093	46,518	...	...	...	...	...	14,147
...	73	73	3,859	...	...	...	...	...	368
168	68	236	11,626	...	...	...	...	...	1,099
...	102	102	8,378	...	...	...	...	...	2,028
...	27	27	6,400	...	...	...	...	...	1,435
2,896	635	3,531	76,781	...	...	...	...	...	19,077
17,221	18,410	35,631	7,08,238	...	93,000	...	...	1,080	52,176*

in Eastern Bengal and Assam during the year ending 31*st March* 1908.

debt.		Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Deposit.	Total.					
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
2,933	17,005	4,05,746	4,23,302	1 13 0	4 4 8	* Includes Rs. 13,195 on account of Dispensary Fund as detailed below :—
813	92,784	1,77,681	2,52,341	2 13 10	3 7 6	
3,746	1,09,789	5,83,427	6,75,643	2 0 7	4 1 10	
515	7,903	57,869	63,948	2 14 0	3 6 6	
...	1,122	10,196	12,386	1 6 10	1 8 7	
895	2,765	21,234	26,256	0 12 6	1 0 5	
...	...	10,010	10,847	0 11 0	0 12 9	
602	2,084	11,364	12,023	0 7 0	0 9 1	
47	452	4,704	6,056	0 5 4	0 6 9	† Includes Rs. 1,906 as detailed below, being the difference between the values of cheques issued and cashed during the year :—
120	120	10,739	14,647	0 11 10	0 14 10	
322	322	10,612	14,075	0 9 0	0 9 10	
2,501	14,768	1,36,728	1,60,238	0 15 5	1 2 6	
134	7,344	27,866	33,000	1 5 4	1 12 2	
...	1,659	16,996	19,322	0 11 6	0 14 0	
134	9,003	44,862	52,322	0 15 5	1 3 8	
837	14,984	61,502	72,776	1 9 3	2 7 2	
9	377	4,236	4,323	1 3 5	1 11 6	
134	1,213	12,859	14,384	1 8 1	2 3 6	
...	2,028	10,406	11,213	0 7 8	0 9 5	
...	1,435	7,835	8,585	0 12 3	1 4 5	
980	20,057	96,838	1,11,281	1 2 0	1 10 11	
7,361†	1,53,617	8,61,855	9,99,484	1 6 6	2 6 4	

		Rs.
Kishorganj	...	582
Faridpur	...	1,720
Madaripur	...	819
Barisal	...	7,919
Pirojpur	...	1,200
Patuakhali	...	955
Total	...	13,195

		Rs.
Jamalpur	...	619
Kishorganj	...	350
Faridpur	...	100
Barisal	...	837
Total	...	1,906

Form No. II.—Statement showing the Income of the

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal						
				(a)	(b)	(c)	(d	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
			Rs.							
Chittagong ...	18	Chittagong ...	17,358	...	...	...	...	...	...	...
	19	Cox's Bazar ...	946	...	...	...	...	...	...	...
	...	Total ...	18,304	...	...	...	...	...	...	...
Tippera ...	20	Comilla ...	5,518	...	...	...	...	...	...	...
	21	Brahmanbaria	3,133	...	...	...	...	...	...	...
	22	Chandpur ...	10,125	...	...	...	...	...	...	...
	...	Total ...	18,776	...	...	...	...	...	...	...
Noakhali ...	23	Noakhali ...	3,109	...	...	...	...	...	...	...
	...	Divisional total	40,189	...	...	...	...	...	...	...

Rates and Taxes.

Octroi.			Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
(h)	(i)								
Class VIII (Motale).	Composition for Octroi.	Total.							
12	13	14	15	16	17	18	19	20	21
			Rs.	Rs.	Rs.	Rs.			Rs.
...	...	...	35,025	6,215	1,293	5,333	...	...	19,538
...	...	...	591	...	...	1,335	...	...	...
...	...	...	35,616	6,215	1,293	6,668	...	...	19,538
...	...	...	2,324	1,496	393	1,800	...	...	7,964
...	...	...	...	82	...	390	...	...	2,825
...	...	...	10,195	...	...	4,846	...	...	7,179
...	...	...	12,519	1,578	393	7,036	...	...	17,968
...	...	...	5,190	624	224	...	...	...	4,848
...	...	...	53,325	8,417	1,910	13,764	...	...	42,354

Municipal Rates and Taxes concld			Realisations under special Acts.						
Other taxes (to be specified in detail, e.g., servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and properties.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(a)	23	24	25	26	26(a)	26(b)	26(c)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	311	67,715	929	730	21	...	...	...	1,680
1,511	3	3,440	150	...	1	...	...	...	151
1,511	314	71,155	1,079	730	22	...	...	...	1,831
10,910	44	24,931	562	134	37	...	...	...	733
9,241	43	12,581	284	...	7	...	...	...	291
...	...	22,220	114	...	...	34	...	...	148
20,151	87	59,732	960	134	44	34	...	...	1,172
...	10	10,896	206	...	7	...	...	...	213
21,662	411	1,41,783	2,245	864	73	34	...	...	3,216

Revenue derived from Municipal property and powers apart from taxation.									
Rents of lands, houses, *serais* (rest-houses dák bungalows, etc.).	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghat and burial-grounds	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
411	115	...	8,715	...	1,844	...	...	...	...
...	2	...	...	...	190	...	...	...	...
411	117	...	8,715	...	2,034	...	...	...	...
28	1,121	...	...	...	48	...	...	...	...
280	11	...	...	...	...	...	...	...	...
339	...	...	..	...	...	...	...	...	...
647	1,132	...	...	...	48	...	...	...	...
89	5	55	...	...	56	...	...	...	...
1,147	1,254	55	8,715	...	2,138	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary—*concld.*				Fines under Municipal and other Acts.	Interest of investment.			Premium on loans.	Total
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.				Rs.					Rs.
...	...	...	...	475	...	...	...	...	11,560
...	...	...	...	14	...	...	...	...	206
...	...	...	...	489	...	...	...	...	11,766
...	...	...	...	118	...	...	...	...	1,309
...	...	...	...	26	...	...	...	...	317
...	...	...	...	338	...	...	...	...	677
...	...	...	...	476	...	...	...	...	2,303
...	...	...	...	172	...	...	...	...	377
...	...	...	...	3,137	...	...	...	...	14,446

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
6,000	2,099	...	1,000	...	...	500	...	...	9,599
1,800	...	...	...	...	...	...	...	...	1,800
7,800	2,099	...	1,000	...	...	500	...	...	11,399
2,500	...	2,331	...	...	1,600	...	...	1,358	7,789
...	...	60	...	...	600	...	...	294	954
500	...	35	...	...	150	750	...	180	1,615
3,000	...	2,426	...	...	2,350	750	...	1,83	10,358
500	...	...	...	...	...	...	...	...	500
11,300	2,099	2,426	1,000	...	2,350	1,250	...	1,832	22,257

Miscellaneous.			Total Income of year, excluding opening balance.	Extraordinary and debt.					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
249	394	643	91,197	...	...	...	...	...	8,763
...	7	7	5,604	...	...	...	...	50	51
249	401	650	96,801	...	...	...		50	8,814
28	995	1,023	35,785	...	...	...	...	...	2,698
...	590	590	14,733	...	...	...	...	...	2,709
749	994	1,743	26,403	...	...	...	...	50	...
777	2,579	3,356	76,921	...	...	...	...	50	5,407
...	63	63	12,049	...	...	...	...	65	1,230
1,026	3,043	4,069	1,85,771	...	...	...	...	165	15,451

Municipalities in Eastern Bengal and Assam during the year ending 31st March 1908.

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	8,763	99,960	1,17,318	3 0 11	4 1 10	
127	228	5,832	6,778	0 12 8	1 4 8	
127	8,991	1,05,792	1,24,096	2 11 0	3 10 5	
1,771	4,469	40,254	45,772	1 4 9	1 13 10	
218	2,927	17,660	20,793	0 10 1	0 11 10	
2,408	2,458	28,861	38,986	2 5 11	2 13 1	
4,397	9,854	86,775	1,05,551	1 3 8	1 9 4	
1,021	2,316	14,365	17,474	1 10 8	1 13 6	
5,545	21,161	2,06,932	2,47,121	1 11 10	2 4 5	

Form No. II.—Statement showing the income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at close of last year.	Municipal Rates Oct						
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi	24	Rampur-Boalia	8,779	...	...	...	...	...	...	...
	25	Nator ...	4,607	...	...	...	...	...	...	...
		Total ...	13,386	...	...	...	...	...	...	...
Dinajpur ...	26	Dinajpur ...	6,778*	...	...	...	...	...	...	...
Jalpaiguri ...	27	Jalpaiguri ...	10,843	...	...	...	...	...	...	...
Rangpur ...	28	Rangpur ...	1,577	...	...	...	...	...	...	...
Bogra ...	29	Bogra ...	8,117†	...	...	...	...	...	...	...
	30	Sherpur ...	3,057	...	...	...	...	...	...	
		Total ...	11,174	...	...	...	...	...	...	...
Pabna ...	31	Pabna ...	383	...	...	...	...	...	...	...
	32	Sirajganj ...	2,089	...	...	...	...	...	...	...
		Total ...	2,472	...	...	...	...	...	...	...
Malda ...	33	English Bazar	12,436	...	...	...	...	...	...	...
	34	Old Malda ...	1,455	...	...	...	...	...	...	...
	35	Nawabganj ...	4,509	...	...	...	...	...	...	...
		Total ...	18,400	...	...	...	...	...	...	...
		Divisional Total	64,630	...	...	...	...	...	...	...
SURMA VALLEY AND HILL DISTRICTS DIVISION.										
Cachar district	36	Silchar ...	4,679	...	...	...	...	...	...	...
	37	Hailakandi Union.	841	...	...	...	...	...	...	...
		Total ...	5,520	...	...	...	...	...	...	...
Sylhet district	38	Sylhet ...	1,643	...	...	...	...	...	...	...
	39	Habiganj Union	2,567	...	...	...	...	...	...	...
		Total ...	4,210	...	...	...	...	...	...	...
Khasi and Jaintia Hills district.	40	Shillong Station.	4,230	...	...	...	...	...	...	...
		Divisional total	13,960	...	...	...	...	...	...	...

and Taxes.

roi.

(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trade.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,587	6,749	211	1,704	...	...	6,595
...	...	...	242	2,469	821	...	...	...	4,216
...	...	...	3,829	9,218	1,032	1,704	...	...	10,811
...	...	...	3,104	6,450	1,424	2,010	...	...	8,044
...	...	...	2,936	604	422	...	...	...	7,042
...	...	...	2,325	6,016	1,883	...	...	...	8,330
...	...	...	2,395	2,198	440	1,103	...	...	9,060
...	...	...	...	1,225	...	173	...	...	2,602
...	...	...	2,395	3,423	440	1,276	...	...	11,662
...	...	...	1,932	1,994	192	2,087	...	...	6,853
...	...	...	449	1,272	414	955	...	...	4,429
...	...	...	2,381	3,266	606	3,042	...	...	11,282
...	...	...	1,178	1,324	3	650	...	...	4,583
...	...	...	272	875	...	...	...	...	...
...	...	...	62	1,863	...	...	...	...	...
...	...	...	1,512	4,062	3	650	...	...	4,583
...	...	...	18,482	33,039	5,810	8,682	...	...	61,154
...	...	...	7,825	414	...	4,071	...	...	2,014
...	...	...	457	...	...	...	...	...	...
...	...	...	8,282	414	...	4,071	...	...	2,014
...	...	...	3,232	653	...	8,429	...	...	8,927
...	...	...	...	...	...	782	...	...	...
...	...	...	3,232	653	...	9,211	...	...	8,927
...	...	...	14,368	514	...	...	6,711	...	4,166
...	...	...	25,882	1,581	...	13,282	6,711	...	14,507

Municipal Rates and Taxes—*concld.*			Realization under Special Acts.						
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary.)					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,116	78	30,040	790	1,027	60	...	...	...	1,877
5,997	15	13,760	475	260	5	...	...	...	740
17,113	93	43,800	1,265	1,287	65	...	...	...	2,617
13,122	639	34,793	1,079	...	17	...	...	...	1,096
7,642	14	18,660	615	...	33	...	...	...	648
9,170	54	27,778	710	172	16	...	...	...	898
5,822	216	21,234	418	...	10	...	...	...	428
2,881	43	6,324	500	...	8	...	9	...	517
8,703	259	27,558	918	...	18	...	9	...	945
7,502	107	20,667	482	...	7	...	...	...	489
9,041	25	16,585	386	...	15	...	...	...	401
16,543	132	37,252	868	...	22	...	...	...	890
6,661	14	14,413	863	...	6	...	...	...	869
2,143	...	3,290	199	...	4	...	...	...	203
4,045	29	5,999	562	...	7	...	...	...	569
12,849	43	23,702	1,624	...	17	...	...	...	1,641
85,142	1,234	2,13,543	7,079	1,459	188	...	9	...	8,735
...	...	14,324	610	...	...	...	...	...	610
...	...	457	290	...	...	...	...	...	290
...	...	14,781	900	...	...	...	...	...	900
6,452	...	27,093	743	...	...	...	...	...	743
2,362	...	3,144	413	...	...	...	...	...	413
8,814	...	30,237	1,156	...	...	...	...	...	1,156
...	3	25,762	265	...	...	...	...	...	265
8,814	3	70,780	2,321	...	...	...	...	...	2,321

Revenue derived from municipal property and powers apart from taxation.									
Rent of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghat and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
162	16	23	...	...	12	...	110	...	...
79	37	361	...	...	...	...	...	...	...
241	53	384	...	...	12	...	110	...	...
536	62	165	1,301	163	226	...	...	...	...
48	...	...	...	...	15	...	...	...	...
1,183	121	180	...	...	...	...	...	...	...
91	26	...	2,847	...	...	...	...	...	...
...	30	5	167	...	18	...	...	...	...
91	56	5	3,014	...	18	...	...	...	...
...	61	...	...	64	...	...	...	...	...
153	185	...	...	...	2,239	...	...	...	...
153	246	...	...	64	2,239	...	...	...	...
307	18	1	...	117	2,218	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
307	18	1	...	117	2,218	...	...	...	...
2,559	556	735	4,315	344	4,728	...	110	...	...
27	...	...	...	...	4,424	...	...	...	...
...	...	...	...	...	1,649	...	...	...	...
27	...	...	...	...	6,073	...	...	...	...
...	162	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	162	...	...	...	...	...	...	...	...
604	2,021	...	...	...	510	...	...	...	17
631	2,183	...	...	...	6,583	...	...	...	17

Revenue derived from municipal property and powers apart from taxation—*concld.*									
Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	510	...	...	...	...	833
...	...	...	...	356	...	...	...	...	833
...	...	...	...	866	...	...	...	...	1,666
...	...	...	...	175	...	...	...	...	2,628
...	...	...	...	412	...	...	...	...	475
...	...	...	...	159	...	...	576	...	2,219
...	...	...	...	125	...	...	105	...	3,194
...	...	...	...	91	...	...	...	...	311
...	...	...	...	216	...	...	105	...	3,505
...	...	...	...	308	...	...	...	...	433
...	...	...	...	135	...	...	...	...	2,712
...	...	...	...	443	...	...	...	...	3,145
5	...	...	...	142	...	...	...	...	2,808
...	...	...	...	19	...	...	9	...	28
...	...	...	...	60	...	...	...	...	60
5	...	...	...	221	...	...	9	...	2,896
5	...	...	...	2,492	...	...	630	...	16,534
...	...	...	...	33	...	...	...	...	4,484
...	...	...	...	20	...	...	...	...	1,669
...	...	...	...	53	...	...	...	...	6,153
...	...	...	...	152	...	...	...	...	314
...	...	...	...	11	...	...	...	...	11
...	...	...	...	163	...	...	...	...	325
...	171	20	...	144	...	...	...	...	3,487
...	171	20	...	360	...	...	...	...	9,965

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	3,381	...	...	1,500	...	...	1,931	6,812
...	...	60	...	...	...	...	...	1,327	1,387
...	...	3,441	...	...	1,500	...	...	3,258	8,199
...	...	1,725	200	...	3,234	...	...	1,234	6,393
1,000	...	554	...	...	1,200	1,435	...	1,306	5,495
...	...	250	...	...	1,800	...	...	7,388	9,438
1,000	...	412	...	...	1,900	...	...	297	2,709
...	...	400	...	...	120	...	...	102	622
1,000	...	812	...	...	1,120	...	...	399	3,331
...	...	105	...	...	1,100	...	...	409	1,614
...	...	1,466	...	...	300	...	...	1,460	3,226
...	...	1,571	...	...	1,400	...	...	1,869	4,840
...	...	260	...	..	1,200	...	...	390	1,850
...	...	...	...	...	130	...	...	178	308
...	...	...	...	...	180	...	...	356	536
...	...	260	...	...	1,510	...	...	924	2,694
2,000	...	8,613	200	...	11,764	1,435	...	16,378	40,390
5,026	...	...	...	...	400	...	...	...	5,426
1,500	...	...	...	...	...	...	...	...	1,500
6,526	...	...	...	...	400	...	...	...	6,926
...	...	...	...	...	...	...	...	...	...
...	...	...	1,000	...	...	...	...	...	1,000
...	...	...	1,000	...	...	...	...	...	1,000
4,150	...	...	...	...	...	...	...	...	4,150
10,676	...	...	1,000	...	400	...	...	...	12,076

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
393	476	869	40,431	...	...	...	...	...	16,763
100	93	193	16,913	...	...	...	...	...	4,654
493	569	1,062	57,344	...	...	...	...	...	21,417
518	173	691	45,601	...	...	...	...	...	12,271
...	871	871	26,149	...	2,000	...	...	...	7,864
13	587	600	40,933	...	...	...	...	25	8,125
1,833	2,166	3,999	31,564	...	...	...	...	...	6,955
25	44	69	7,843	...	2,000	...	...	...	...
1,858	2,210	4,068	39,407	...	2,000	...	...	...	6,955
...	47	47	23,250	...	...	...	...	...	3,630
...	75	75	22,999	...	5,000	...	...	...	3,720
...	122	122	46,249	...	5,000	...	...	...	7,350
32	18	50	19,990	...	...	...	...	...	5,463
10	21	31	8,860	...	...	...	...	...	1,412
...	305	305	7,469	...	...	...	...	...	...
42	344	386	31,319	...	...	...	...	...	6,875
2,924	4,876	7,800	2,87,002	...	9,000	...	...	25	70,857‡
8	301	309	25,153	...	...	...	...	...	...
291	48	339	4,255	...	...	...	...	...	...
299	349	648	29,408	...	...	...	...	...	...
...	79	79	28,229	...	...	...	...	...	...
222	28	250	4,818	...	...	...	...	15	...
222	107	329	33,047	...	...	...	...	15	...
86	101	187	33,851	...	...	...	1,680	...	...
607	557	1,164	96,306	...	...	...	1,680	15	...

in Eastern Bengal and Assam during the year ending 31st March 1908.

debt.						
Deposit.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	16,763	57,194	65,973	1 6 3	1 13 11	
114	4,768	21,681	26,288	1 9 5	1 15 3	
114	21,531	78,875	92,261	1 7 2	1 14 4	
748	13,019	58,620	65,398	2 6 10	3 2 11	* Rupees 474 shown in column 58 (Deposits) of Form No. III for 1906-1907 was wrong ; the correct figures are reported to be Rs. 3,937, hence the difference with the figures shown in column 60 of last year's Form No. III.
1,949	11,813	37,962	48,805	1 13 2	2 8 10	
808	8,958	49,891	51,468	1 11 10	2 9 0	
39	6,994	38,558	46,675	2 15 10	4 7 2	† Rupees 7,361 shown in column 60 of Form III of 1906-1907 was incorrect. The correct figures are reported to be Rs. 8,117 ,which are now shown here.
113	2,113	9,956	13,013	1 8 7	1 14 6	
152	9,107	48,514	59,688	2 7 4	3 8 3	
...	3,630	26,880	27,263	1 1 11	1 4 2	
1,744	10,464	33,463	35,552	0 11 6	0 15 11	
1,744	14,094	60,343	62,815	0 14 4	1 1 9	
5	5,468	25,458	37,894	1 0 10	1 7 4	
58	1,470	5,330	6,785	0 14 0	1 0 6	
745	745	8,214	12,723	0 7 5	0 9 3	
808	7,683	39,002	57,402	0 12 6	1 0 6	
6,323	86,205	3,73,207	4,37,837	1 6 2	1 13 10	‡ Includes Rs. 26,836 on account of Dispensary Funds as detailed below :— Rs. Rampur-Boalia ... 3,583 Nator ... ... 1,902 Dinajpur ... ... 4,626 Jalpaiguri ... ... 7,865 Rangpur ... ... 1,610 Bogra ... ... 1,427 Pabna ... ... 2,101 Sirajganj ... ... 1,285 English Bazar ... 2,282 Old Malda 207
...	...	25,153	29,832	1 11 0	2 15 5	
39	39	4,294	5,135	0 5 5	3 2 10	
39	39	29,447	34,967	1 8 0	2 15 10	
...	...	28,229	29,872	1 15 2	2 0 6	
...	15	4,833	7,400	0 9 7	0 14 8	
...	15	33,062	37,272	1 9 3	1 11 7	
...	1,680	35,531	39,761	4 2 6	5 7 5	
39	1,734	98,040	1,12,000	2 0 2	2 11 10	

Form No. II—Statement showing the Income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at close of last year.	Municipal Rates						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (articles of food or drink for men and animals).	Class II (animals for slaughter).	Class III (fuel, lighting and washing).	Class IV (building materials).	Class V (Drugs, gums and spices).	Class VI (tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
Assam Valley Districts.			Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goalpara ...	41	Dhubri ...	3,642	...	...	...	...	...	...	...
	42	Goalpara ...	5,003	...	...	...	...	...	...	...
		Total ...	8,645	...	...	...	...	...	...	...
Kamrup ...	43	Gauhati ...	5,869	...	...	...	...	...	...	...
	44	Barpeta ...	9,916	...	...	...	...	...	...	...
		Total ...	15,785	...	...	...	...	...	...	...
Darrang ...	45	Tezpur ...	2,972	...	...	...	...	...	...	...
Nowgong ...	46	Nowgong ...	3,693	...	...	...	...	...	...	...
Sibsagar ...	47	Sibsagar station	146	...	...	...	...	...	...	...
	48	Jorhat Union...	4,565	...	...	...	...	...	...	...
	49	Golaghat „	1,984	...	...	...	...	...	...	...
		Total ...	6,695	...	...	...	...	...	...	...
Lakhimpur ...	50	Dibrugarh ...	4,820	...	...	...	...	...	...	...
		Divisional total	42,610	...	...	...	...	...	...	...
		Grand total for 1907-1908.	2,99,018	...	...	...	...	...	...	...
		Grand total for 1906-1907.	2,54,816	...	...	...	...	...	...	...

and Taxes.

roi.

(h)	(i)								
Class VIII (Metals).	Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,167	496	...	...	...	...	3,638
...	...	...	646	1,140	...	...	...	...	...
...	...	...	3,813	1,636	...	...	...	...	3,638
...	...	...	10,352	1,876	...	609	10,655	...	5,786
...	...	...	4,018	297	...	886	...	...	...
...	...	...	14,370	2,173	...	1,495	10,655	...	5,786
...	...	...	4,042	677	...	587	...	...	...
...	...	...	2,235	777	...	1,134	...	...	...
...	...	...	3,444	264	...	900	...	...	1,132
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	3,444	264	...	900	...	...	1,132
...	...	...	5,561	1,347	...	355	...	...	4,388
...	...	...	33,465	6,874	...	4,471	10,655	...	14,944
...	...	...	2,79,792	61,638	16,980	68,391	32,035	...	2,53,273
...	...	...	*2,68,370*	*61,637*	*12,721*	*68,368*	*26,195*	...	*2,36,769*

Municipal Rates and Taxes—*concld.*			Realisations under special Acts.						
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	7,301	391	...	...	...	...	...	391
3,437	...	5,223	1,061	...	...	...	...	...	1,061
3,437	...	12,524	1,452	...	...	...	...	...	1,452
...	...	29,278	2,618	100	...	...	...	...	2,718
...	...	5,201	1,735	...	...	...	...	...	1,735
...	...	34,479	4,353	100	...	...	...	...	4,453
...	...	5,306	1,836	...	...	...	...	...	1,836
...	...	4,146	1,886	...	...	...	...	...	1,886
...	...	5,740	1,298	...	...	...	...	...	1,298
1,515	...	1,515	1,464	...	...	...	...	...	1,464
1,268	...	1,268	1,374	...	...	...	...	...	1,374
2,783	...	8,523	4,136	...	...	...	...	...	4,136
...	...	11,651	1,258	...	...	...	...	...	1,258
6,220	...	76,629	14,921	100	...	...	...	...	15,021
2,04,041	2,453	9,18,603	32,633	3,851	535	34	113	3	37,169
1,93,288	*2,539*	*8,69,618*	*31,985*	*3,177*	*495*	*69*	*24*	*9*	*35,759*

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, serais (rest-houses) dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(a)	35(b)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
571	53	...	...	...	6,123	...	...	...	...
...	...	665	...	...	...	...	...	...	...
571	53	665	...	...	6,123	...	...	...	...
2	...	...	...	...	9,205	...	...	151	...
...	...	253	145	...	721	...	...	...	...
2	...	253	145	...	9,926	...	...	151	...
...	118	1,885	...	...	4,048	...	...	...	...
30	3	1,225	55	...	880	...	...	15	...
87	...	...	96	...	768	...	...	...	...
36	...	773	70	...	2,484	...	...	...	...
...	8	...	44	...	1,384	...	...	80	...
123	8	773	210	...	4,636	...	...	80	...
4,187	...	...	55	...	3,715	...	...	15	...
4,913	182	4,801	465	...	29,328	...	...	261	...
14,184	5,032	8,954	13,495	363	45,461	...	2,474	261	17
12,985	*3,086*	*9,918*	*12,538*	*461*	*48,641*	...	*2,915*	*253*	*10*

Revenue derived from municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary).				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	56	...	...	...	...	6,803
...	...	...	...	64	...	...	...	...	729
...	...	...	..	120	...	...	...	...	7,532
...	...	...	...	121	...	...	...	...	9,479
...	...	...	...	102	...	...	...	...	1,221
...	...	...	...	223	...	...	...	...	10,700
...	...	...	27	97	...	...	...	...	6,175
...	...	...	82	63	...	...	...	...	2,353
...	...	...	...	257	...	...	...	...	1,208
...	...	...	17	41	...	...	...	...	3,421
...	...	...	...	53	...	...	...	...	1,569
...	...	...	17	351	...	...	...	...	6,198
...	...	...	...	102	...	...	...	...	8,074
...	...	...	126	956	...	...	...	...	41,032
5	171	20	11,074	8,673	1,291	...	1,400	...	1,12,875
94	*25*	*29*	*9,925*	*7,513*	*1,965*	...	*1,362*	...	*1,06,019*

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,500	...	...	...	...	...	...	...	...	1,500
1,000	...	...	...	...	...	...	21	...	1,021
2,500	...	...	...	...	...	...	21	...	2,521
10,000	...	...	...	...	...	...	...	...	10,000
2,500	...	...	...	...	...	...	...	...	2,500
12,500	...	...	...	...	...	...	...	...	12,500
5,000	...	...	...	...	...	...	200	...	5,200
5,000	...	...	...	...	...	...	...	...	5,000
5,000	...	...	...	...	...	...	...	...	5,000
2,000	...	...	...	...	...	...	...	...	2,000
1,500	...	...	...	...	...	...	...	...	1,500
8,500	...	...	...	...	...	...	...	...	8,500
16,000	...	...	...	...	...	...	...	...	16,000
49,500	...	...	...	...	...	...	221	...	49,721
2,53,574	7,472	15,014	2,200	...	28,531	4,800	221	30,597	3,42,409
79,624	*899*	*16,095*	*3,200*	*886*	*21,380*	*5,151*	*200*	*21,272*	*1,48,707*

Miscellaneous.			Total Income of year excluding opening balance.	Extraordinary and debt.					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
...	2,356	2,356	18,351	...	...	...	...	...	...
...	145	145	8,179	...	...	...	...	...	...
...	2,501	2,501	26,530	...	...	...	...	...	...
116	363	479	51,954	...	...	...	...	100	...
...	127	127	10,784	...	...	...	...	...	...
116	490	606	62,738	...	...	...	...	100	...
1,490	116	1,606	20,123	...	...	...	...	...	...
69	28	97	13,482	...	...	...	...	60	...
...	215	215	13,461	...	...	...	...	...	...
...	...	...	8,400	...	...	...	...	100	...
...	220	220	5,931	...	...	...	...	...	...
...	435	435	27,792	...	...	...	...	100	...
603	340	943	87,926	...	10,000	...	...	50	249
2,278	3,910	6,188	1,81,591	...	10,000	...	...	310	249
24,056	30,796	54,852	14,65,908	...	1,12,000	...	1,680	1,595	1,38,733
9,978	*15,348*	*25,326*	*11,75,426*	*884*	*79,000*	...	*7,887*	*1,960*	*1,16,038*

Eastern Bengal and Assam during the year ending 31st March 1908—concld.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
1,515	1,515	19,866	23,508	1 10 6	4 2 7	
.....	.....	8,179	13,182	0 13 3	1 4 9	
1,515	1,515	28,045	36,690	1 2 8	2 7 8	
15	115	52,069	57,938	2 8 2	4 7 3	
...	...	10,784	20,700	0 9 6	1 3 8	
15	115	62,853	78,638	1 11 0	3 1 2	
384	384	20,507	23,479	1 0 9	3 15 9	
...	60	13,542	17,255	0 14 11	3 0 8	
...	...	13,461	13,607	1 0 0	2 5 8	
...	100	8,500	13,065	0 8 4	2 14 4	
5	5	5,936	7,920	0 8 7	2 8 2	
5	105	27,897	34,592	0 12 5	2 8 6	
2,570	12,869	50,795	55,615	1 2 1	3 10 11	
4,489	15,048	2,03,639	2,46,249	1 3 9	3 0 9	
23,757	2,77,765	17,43,693	20,42,691	1 7 5	2 5 4	
41,613	*2,46,372*	*14,21,798*	*16,76,614*	*1 6 11*	*1 14 0*	

FORM No. III.—*Statement showing the Expenditure of the Municipalities in*

Name of division and disttrict.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General administration—Office establishment, inspection, Honorary Magistrate's establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	1	Dacca ...	10,073	7,005	...	442	950	...	...	18,470
	2	Narayanganj ...	3,931	1,831	...	...	36	...	...	5,798
		Total ...	14,004	8,836	...	442	986	...	...	24,268
Mymensingh	3	Mymensingh ...	1,533	1,241	...	...	...	...	...	2,774
	4	Muktagacha ...	499	640	...	...	...	...	...	1,139
	5	Jamalpur ...	612	730	...	6	...	...	...	1,348
	6	Sherpur ...	596	615	...	...	...	...	...	1,211
	7	Kishorganj ...	614	546	...	...	...	...	...	1,160
	8	Bazitpur ...	395	307	...	...	...	...	...	702
	9	Netrakona ...	439	575	...	...	...	...	...	1,014
	10	Tangail ...	429	544	248	...	...	...	...	1,221
		Total ...	5,117	5,198	248	6	...	...	...	10,569
Faridpur	11	Faridpur ...	889	907	...	269	14	...	...	2,079
	12	Madaripur ...	672	783	...	...	...	...	...	1,455
		Total ...	1,561	1,690	...	269	14	...	...	3,534
Bakarganj	13	Barisal ...	988	2,001	...	...	...	...	...	2,989
	14	Nalchiti ...	244	368	...	...	...	...	...	612
	15	Jhalakati ...	621	422	...	118	40	...	...	1,201
	16	Pirojpur ...	720	427	...	84	...	...	...	1,231
	17	Patuakhali ...	353	196	...	...	...	...	...	549
		Total ...	2,926	3,414	...	202	40	...	...	6,582
		Divisional Total	23,608	19,138	248	919	1,040	...	...	44,953

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,835	481	174	9,490	...	28,0 3	...	4,638	1,39,641
...	4,959	217	14	5,190	1,06,010	221	4,753	1,722	34,596
...	13,794	698	188	14,680	1,06,010	28,284	4,753	,360	1,74,237
2	1,719	105	8	1,834	490	11,368	7	1,179	13,012
...	385	70	11	466	...	726	...	347	3,243
...	700	62	14	776	...	908	1,000	410	4,895
...	373	47	37	457	...	204	...		3,246
...	597	63	...	669	...	606	20	185	2,519
...	231	...	1	232	...	450	...	0	795
...	330	...	...	330	...	1,405	85	36	2,453
...	716	128	2	846	...	752	195	...	3,466
2	5,051	475	73	5,601	490	16,419	1,307	2,460	33,629
2	813	50	9	874	1,221	569	...	216	8,045
...	1,034	100	1	1,135	135	...	295	...	3,528
2	1,847	150	10	2,009	1,356	569	295	216	11,573
110	2,365	...	5	2,480	...	214	...	599	14,852
...	400	43	7	450	...	16	...	574	180
...	876	35	6	917	...	36	...	1,215	3,516
...	636	70	2	708	...	453	...	79	1,844
...	258	72	18	348	...	649	...	497	269
110	4,535	220	38	4,903	...	1,368	...	2,964	20,661
114	25,227	1,543	309	27,193	1,07,856	46,640	6,355	12,000	2,40,108

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.
21(*a*)	22	23	24	25	26	27	28
Rs.	Rs.	...	Rs.	Rs.	Rs.	Rs.	Rs.
671	11,540	...	823	2,185	...	...	738
...	4,251	...	147	732	169	38	129
671	15,791	...	970	2,917	169	38	867
...	5,430	...	121	...	25	...	...
...	109	...	63	...	61	...	...
93	2,841	...	76	..	170	...	...
22	1,659	...	38	...	...	...	2
17	1,538	...	65	25	...	...	...
...	1,129	...	33	...	...	...	...
...	300	...	63	..	...	...	16
...	43	...	71	...	...	...	...
132	13,049	...	580	25	256	...	18
159	3,807	...	70	...	...	...	...
...	2,210	...	60	498	...	...	...
159	6,017	...	130	498	...	...	...
79	11,161	...	136	...	...	...	39
150	441	...	60	...	...	...	...
...	1,986	...	34	...	7	...	76
23	2,122	...	109	...	...	...	...
1	1,627	...	40	...	...	...	...
253	17,337	...	379	...	7	...	115
1,815	52,194	...	2,059	3,440	432	38	1,000

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
1,306	...	1,951	...	31,103	7,349	2,30,008
245	...	891	623	16,185	274	1,70,986
1,551	...	2,842	623	47,288	7,623	4,00,994
...	...	900	297	3,752	21	36,602
...	...	228	190	2,149	...	7,116
...	...	318	234	4,813	10	15,768
...	...	520	45	1,088	7	7,134
...	...	196	4	918	3	6,096
...	...	44	250	961	...	3,712
...	...	...	51	3,265	...	7,674
...	...	384	50	1,261	5	6,227
...	...	2,590	1,121	18,207	46	90,329
...	...	300	361	6,362	29	21,339
...	...	315	...	4,852	...	11,893
...	...	615	361	11,414	29	33,232
60	...	596	69	3,743	21	1,569
...	...	...	21	701	...	2,143
24	...	240	28	1,260	...	8,422
24	...	79	313	1,446	...	6,492
25	...	60	63	1,207	...	4,438
133	...	975	494	8,357	21	53,064
1,684	...	7,022	2,599	85,266	7,719	5,77,619

Public Instruction.				Contributions.				
					Interests on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
...	4,172	...	4,172	300	...	3,585	...	9,977
	6,673	...	6,673	...	381	3,000	...	12
...	10,845	...	10,845	300	381	6,585	...	9,989
...	886	...	886	...	...	383	...	510
...	297	...	297	...	...	...	...	...
...	425	...	425	136	...	...	...	...
...	300	...	300	...	...	9	...	...
...	210	...	210	...	...	...	...	222
...	120	...	120	...	...	...	...	...
...	433	...	433	...	...	...	...	...
...	332	...	332	...	...	...		...
...	3,003	...	3,003	136	...	392	...	732
...	260	...	260	...	...	60	...	287
...	385	...	385	...	...	...	...	...
...	645	...	645	...	...	60	...	287
...	780	24	804	...	...	199	...	2,373
...	90	...	90	...	...	...	...	...
...	300	57	357	...	...	...	...	...
...	321	...	21	...	...	...	...	...
...	147	...	147	...	...	...	...	...
...	1,638	81	1,719	...	...	199	...	2,373
...	16,131	81	16,212	436	381	7,236	...	13,38

Miscellaneous.							
Other items to be specified in detail in as many columns as may be necessary.							
Printing charges.	Law charges.	Provident Fund.	Rent of Land.	Miscellaneous.	Total.	Total.	Total Expenditure.
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
752	1,292	605	...	9,006	11,655	25,217	2,87,657
398	592	169	...	5,353	6,512	9,905	1,98,552
1,150	1,884	774	...	14,359	18,167	35,122	4,86,209
162	86	160	...	374	782	1,675	43,771
93	212	27	...	121	453	453	9,471
114	113	31	...	638	896	896	19,349
127	197	30	...	19	373	382	9,484
94	23	12	...	23	152	374	8,500
51	7	6	...	38	102	102	4,868
79	5	22	...	6	112	112	9,563
135	468	23	...	78	704	704	9,330
855	1,111	311	...	1,297	3,574	4,698	1,14,336
221	36	59	...	394	710	1,057	25,609
152	20	32	...	47	251	251	15,119
373	56	91	...	441	961	1,308	40,728
158	519	98	...	390	1,165	3,737	41,579
29	...	13	...	97	139	139	3,434
80	...	23	...	121	224	224	11,121
117	3	19	...	29	168	168	8,920
59	...	15	...	55	129	129	5,611
443	522	168	...	692	1,825	4,397	70,665
2,821	3,573	1,344	...	16,789	24,527	45,525	7,11,938

Extraordinary and Debt.							
Investments.				Advances.			
In securities other than for Sinking Funds.	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	4,049	180	13,862	3,712	21,803
...	...	...	2,483	...	1,290	1,017	4,790
...	...	...	6,532	180	15,152	4,729	26,593
...	...	...	1,414	...	9,655	1,041	12,110
...	...	...	...	...	985	707	1,692
...	...	...	...	...	1,869	338	2,207
...	...	...	436	...	...	51	487
...	...	...	...	1,200	711	105	2,016
...	...	...	...	...	394	428	822
...	...	...	...	...	...	428	428
...	...	...	...	...	...	316	316
...	...	...	1,850	1,200	13,614	3,414	20,078
...	...	...	123	...	3,105	163	3,391
...	...	...	...	...	1,881	103	1,984
...	...	...	123	...	4,986	266	5,375
2,100	...	...	167	...	16,167	61	18,495
...	...	...	...	...	368	9	377
...	...	...	...	...	1,100	202	1,302
...	...	...	...	...	1,816	16	1,832
...	...	...	...	...	2,053	117	2,170
2,100	...	...	167	...	21,504	405	4,176
2,100	...	...	8,672	1,380	55,256*	18,814†	76,222

Eastern Bengal and Assam during the year ending 31st March 1908.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
3,09,460	468	1,13,374	1,13,842	4,23,302	
2,03,342	2,459	46,540	48,999	2,52,341	
5,12,802	2,927	1,59,914	1,62,841	6,75,643	
55,881	718	7,349	8,067	63,948	
11,163	24	1,199	1,223	12,386	
21,556	2,053	2,647	4,700	26,256	
9,971	...	876	876	10,847	
10,516	350	1,157	1,507	12,023	
5,690	....	366	366	6,056	
9,991	259	4,397	4,656	14,647	
9,646	...	4,429	4,429	14,075	
1,34,414	3,404	22,420	25,824	1,60,238	
29,000	155	3,845	4,000	33,000	*Includes Rs. 12,566 on account of Dispensary Fund as detailed below :—
17,103	169	2,050	2,219	19,322	
46,103	324	5,895	6,219	52,322	
60,074	1,554	11,148	12,702	72,776	
3,811	...	512	512	4,323	
12,423	...	1,961	1,961	14,384	
10,752	...	461	461	11,213	
7,781	...	804	804	8,585	
94,841	1,554	14,886	16,440	1,11,281	
7,88,160	8,209	2,03,115	2,11,324	9,99,484	

	Rs.
Jamalpur ...	249
Madaripur ...	1,041
Barisal ...	9,237
Pirojpur ...	466
Patuakhali	1,573
Total	12,566

† Includes Rs. 3,695 as detailed below being the difference between the values of cheques cashed and issued during the year :—

	R
Dacca ...	1,170
Narayangaaj ...	187
Mymensingh ...	833
Muktagacha ...	707
Bazitpur ...	381
Netrakona ...	197
Madaripur ...	103
Patuakhali ...	117
Total ...	3,695

FORM No. III.—*Statement showing the Expenditure of the Municipalities in*

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General Administration—Office establishment, Inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Chittagong ...	18	Chittagong ...	1,874	3,168	1,415	47	12	45	...	6,561
	19	Cox's Bazar ...	343	440	...	...	...	...	...	783
		Total ...	2,217	3,608	1,415	47	12	45	...	7,344
Tippera ...	20	Comilla ...	944	1,296	...	...	...	...	...	2,240
	21	Brahmanbaria	858	506	...	3	...	143	...	1,510
	22	Chandpur ...	888	849	...	84	111	...	...	1,932
		Total ...	2,690	2,651	...	87	111	143	...	5,682
Noakhali ...	23	Noakhali	747	589	...	...	...	...	...	1,336
		Divisional Total	5,654	6,848	1,415	134	123	188	...	14,362

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,616	90	1	2,707	...	3,863	...	2,685	30,643
...	94	...	5	99	...	93	...	95	493
...	2,710	90	6	2,806	...	3,956	...	2,780	31,136
12	1,175	271	34	1,492	2,276	884	...	1,081	11,218
...	713	113	2	828	...	575	...	284	4,723
...	1,061	75	12	1,148	...	220	143	139	8,384
12	2,949	459	48	3,468	2,276	1,679	143	1,504	24,325
...	673	66	14	753	...	502	...	546	5,953
12	16,332	615	68	7,027	2,276	6,137	143	4,830	61,414

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.
21(*a*)	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,000	179	250	144	65	...	164
...	480	...	60	103	...	9	...
...	2,480	179	310	247	65	9	164
...	6,139	...	85	161	12	...	...
...	2,720	5	74	...	82	...	24
...	1,377	...	50	...	...	...	...
...	10,236	5	209	161	84	...	24
...	646	952	60	...	20	...	...
...	13,362	1,136	579	408	169	9	188

convenience.—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
100	...	2,303	664	13,239	133	56,432
...	...	381	10	424	...	2,148
100	...	2,684	674	13,663	133	58,580
...	...	849	43	4,292	...	27,030
...	...	300	62	1,800	...	10,649
29	...	115	59	12,575	...	23,091
29	...	1,264	164	18,667	...	60,770
225	...	206	49	578	...	9,737
354	...	4,154	887	32,908	133	1,29,087

Public Instruction.				Contributions.				
					Interest of loans.			
Schools and Colleges.	Contributions.	Libraries, museums, Menageries, etc.]	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.		Rs.	Rs.		Rs.		Rs.
8,405	2,249	...	10,654	...	...	250	...	10
...	504	...	504	...	...	...	...	...
8,405	2,753	...	11,158	...	...	250	...	10
600	72	...	672	376	...	...	...	...
...	490	...	490	...	...	...	...	...
...	739	...	739	...	...	184	...	...
600	1,301	...	1,901	376	...	184	...	...
...	228	...	228	...	...	...	...	...
9,005	4,282	...	13,287	376	...	434	...	10

22d

Miscellaneous.

Other items (to be specified in detail in as many columns as may be necessary).						Total.	Total expenditure.
Printing charges.	Law charges.	Provident Fund.	Rent of lands.	Miscellaneous.	Total.		
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
...	...	...	...	1,445	1,445	1,705	78,059
40	...	...	...	172	212	212	8,746
40	...	...	...	1,617	1,657	1,917	81,805
109	160	28	...	321	618	618	32,428
181	...	...	...	338	519	519	13,996
145	261	31	...	1,843	2,280	2,464	29,374
435	421	59	...	2,502	3,417	3,601	75,798
94	12	17	...	321	444	444	12,498
569	433	76	...	4,440	5,518	5,962	1,70,101

Extraordinary and Debt.

Investments.		Payment to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.
In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.		
49	50	51	52	53	54	55	56
			Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,598	...	13,366	1,543	16,507
...	...	...	...	50	340	...	390
...	...	...	1,598	50	13,706	1,543	16,897
...	...	...	...	...	2,923	...	2,923
...	...	...	...	...	2,144	822	2,966
...	...	...	2,000	50	...	2,904	4,954
...	...	...	2,000	50	5,067	3,726	10,843
...	...	...	...	65	1,375	1,276	2,716
...	...	...	3,598	165	20,148	6,545	30,456

Eastern Bengal and Assam during the year ending 31*st March* 1908—continued.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
94,566	558	22,194	22,752	1,17,318	
4,136	51	2,591	2,642	6,778	
98,702	609	24,785	25,394	1,24,096	
35,351	2,977	7,444	10,421*	45,772	* Includes Rs. 4,247 on account of Dispensary Funds.
16,962	143	3,688	3,831†	20,793	† Rupees 55 was collected on 31st March 1908, but deposited in the Treasury in April.
34,328	258	4,400	4,658	38,986	
86,641	3,378	15,532	18,910	1,05,551	
15,214	1,040	1,220	2,260	17,474	
2,00,557	5,027	41,537	46,564	2,47,121	

FORM No. III.—Statement showing the Expenditure of the Municipalities in

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General Administration—Office establishment, Inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI DIVISION.			Rs.	Rs.		Rs.	Rs.	Rs.		Rs.
Rajshahi	24	Rampur-Boalia	1,311	2,703	...	...	3	...	...	4,017
	25	Nator	764	884	...	...	...	...	...	1,648
		Total	2,075	3,587	...	...	3	...	...	5,665
Dinajpur	26	Dinajpur	1,452	1,828	...	...	1	...	...	3,281
Jalpaiguri	27	Jalpaiguri	1,020	721	...	...	...	...	...	1,741
Rangpur	28	Rangpur	1,165	2,478	...	2	...	...	...	3,645
Bogra	29	Bogra	993	844	...	...	...	...	...	1,837
	30	Sherpur	684	600	...	...	...	...	...	1,284
		Total	1,677	1,444	...	...	...	...	...	3,121
Pabna	31	Pabna	671	1,715	...	...	...	...	...	2,386
	32	Serajganj	871	1,042	...	...	...	...	...	1,913
		Total	1,542	2,757	...	...	...	...	...	4,299
Malda	33	English Bazar	959	825	...	...	3	...	...	1,787
	34	Old Malda	387	260	...	...	...	...	...	647
	35	Nawabganj	636	785	...	...	...	...	...	1,421
		Total	1,982	1,870	...	...	3	...	...	3,855
		Divisional Total	10,913	14,685	...	2	7	...	...	25,607
SURMA VALLEY AND HILL DISTRICTS DIVISION.										
Cachar	36	Silchar	739	372	...	...	...	240	...	1,351
	37	Hailakandi Union	30	10	...	...	...	...	...	40
		Total	769	382	...	...	...	240	...	1,391
Sylhet	38	Sylhet	1,378	1,606	...	...	...	...	...	2,984
	39	Habiganj Union	464	...	...	...	...	...	...	464
		Total	1,842	1,606	...	...	...	...	...	3,448
Khasi and Jaintia Hills.	40	Shillong station	2,257	100	...	171	22	...	...	2,550
		Divisional Total	4,868	2,088	...	171	22	240	...	7,389

Public safety.					Public health and convenience.				
					Water-supply		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26	1,740	...	44	1,810	1,000	564	330	1,939	9,134
3	1,232	...	10	1,245	...	1,108	...	263	5,562
29	2,972	...	54	3,055	1,000	1,672	330	2,202	14,696
...	3,139	72	24	3,235	...	22	891	383	14,419
25	1,496	...	4	1,525	...	24	620	126	8,576
7	2,422	178	....	2,607	...	352	725	2,159	13,791
...	1,321	...	19	1,340	...	57	...	592	12,254
...	498	...	1	499	...	742	...	114	2,671
...	1,819	...	20	1,839	...	799	...	706	14,925
11	1,502	...	9	1,522	...	1,842	...	1,293	7,615
...	1,871	...	22	1,893	866	...	16	...	6,712
11	3,373	...	31	3,415	866	1,842	16	1,293	14,327
...	967	...	33	1,000	..	395	...	1,463	7,254
...	195	...	16	211	786	...	...	88	638
...	...	...	3	3	...	...	...	...	871
...	1,162	...	52	1,214	786	395	...	1,551	8,763
72	16,383	250	185	16,890	2,652	5,106	2,582	8,420	89,497
...	1,868	...	...	1,868	617	2,662	399	865	11,535
...	220	...	...	220	...	230	...	305	1,109
...	2,088	...	...	2,088	617	2,892	399	1,170	12,644
6	1,133	...	...	1,139	4,615	...	98	...	10,429
...	359	11	...	370	540	99	...	142	2,428
6	1,492	11	...	1,509	5,155	99	98	142	12,857
...	2,180	3	38	2,221	1,298	1,693	...	...	13,021
6	5,760	14	38	5,818	7,070	4,684	497	1,312	38,522

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.
21(a)	22	23	24	25	26	27	28
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	6,738	...	191	691	995	...	275
...	2,428	71	80	...	4	...	...
...	9,166	71	271	691	999	...	275
...	9,399	135	186	9	88	...	395
...	7,748	...	91	...	...	...	...
...	8,559	...	220	...	109	98	257
...	4,132	...	110	...	4	...	120
...	1,647	...	63	...	...	...	26
...	5,779	...	173	...	4	...	14
...	3,775	...	126	808	52	...	1
...	4,444	...	143	186	12	...	281
...	8,219	...	269	994	64	...	282
...	4,035	174	140	115	50	...	30
...	711	...	23	...	...	...	...
...	1,647	...	161	...	...	...	...
...	6,393	174	324	115	50	...	30
...	55,263	378	1,534	1,809	1,314	98	1,385
...	685	...	60	1,567	150	...	587
...	250	...	...	466	111	...	11
...	935	...	60	2,033	261	...	598
...	2,459	...	65	...	...	...	...
...	130	...	...	...	237	9	...
...	2,589	...	65	...	237	9	...
...	270	...	96	103	146	...	313
...	3,794	...	221	2,136	644	9	911

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	732	231	4,801	51	27,672
...	...	387	...	3,673	...	13,576
...	...	1,119	231	8,474	51	41,248
225	...	685	230	5,036	134	32,235
...	...	192	...	4,497	4	21,878
1,400	...	340	38	1,271	21	29,340
24	...	519	...	4,089	...	21,901
...	...	158	27	2,182	...	7,630
24	...	677	27	6,271	...	29,531
...	...	491	...	1,939	73	18,015
...	...	476	158	7,098	13	20,405
...	...	967	158	9,037	86	38,420
...	...	394	...	3,615	21	17,686
...	...	...	...	154	...	2,400
...	...	276	5	694	700	4,354
...	...	670	5	4,463	721	24,440
1,649	...	4,650	689	39,049	1,017	2,17,092
...	120	893	...	3,572	...	23,712
...	...	...	...	692	...	3,174
...	120	893	...	4,264	...	26,886
...	127	1,196	300	2,703	...	21,992
...	...	...	...	277	...	3,862
...	127	1,196	300	2,980	...	25,854
...	...	...	213	5,826	...	22,979
...	247	2,089	513	13,070	...	75,719

Public Instruction.				Contributions				
					Interest on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
942	...	...	942	...	33	27	...	42
...	349	48	397	...	...	...	...	...
942	349	48	1,339	...	33	27	...	42
2,879	151	31	3,061	...	63	48	...	523
763	...	...	763	...	...	560	...	...
...	948	120	1,068	...	...	...	...	96
2,756	259	...	3,015	...	...	...	...	170
267	88	...	355	...	...	80	...	60
3,023	347	...	3,370	...	...	80	...	230
...	955	60	1,015	...	...	...	...	...
...	876	50	926	...	...	10	...	...
...	1,831	110	1,941	...	...	10	...	...
...	504	...	504	...	...	...	...	22
...	366	...	366	...	...	...	...	9
...	400	...	400	...	...	...	...	...
...	1,270	...	1,270	...	...	...	...	31
7,607	4,896	309	12,812	...	96	725	...	922
...	759	...	759	120§	...	...	...	...
...	315	...	315	...	...	...	...	...
...	1,074	...	1,074	120§	...	...	...	...
...	610	240	850	312§	167	...	...	...
...	...	...	...	193	...	...	...	...
...	610	240	850	505	167	...	...	...
...	720	...	720	...	360	...	...	...
...	2,404	240	2,644	625	527	...	...	...

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary).							
Printing charges.	Law charges.	Provident Fund.	Rent of land.	Miscellaneous.	Total.	Total.	Total Expenditure.
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
300	...	...	...	750	1,050	1,152	35,593
131	...	...	...	159	290	290	17,156
431	...	...	...	909	1,340	1,442	52,749
528	...	...	...	348	876	1,510	43,322
178	4	75	...	574	831	1,391	27,298
289	22	75	...	57	443	539	37,199
247	3	27	...	1,182	1,459	1,629	29,722
140	35	40	...	656	871	1,011	10,779
387	38	67	...	1,838	2,330	2,640	40,501
293	283	65	...	133	774	774	23,712
233	164	52	...	936	1,385	1,395	26,532
526	447	117	...	1,069	2,159	2,169	50,244
995†	...	...	...	...	995	1,017	21,994
98	...	21	...	60	179	188	3,812
6	95	19	...	127	247	247	6,425
1,099	95	40	...	187	1,421	1,452	32,231
3,438	606	374	...	4,982	9,400	11,143	2,83,544
...	...	...	349	50	399	399	28,209
...	...	...	...	...	...	...	3,749
...	...	...	349	50	399	399	31,958
...	...	...	...	134	134	301	27,578
...	...	...	...	...	...	...	4,889
...	...	...	...	134	134	301	32,467
...	...	...	...	...	...	360	28,830
...	...	...	349	184	533	1,060	93,255

Extraordinary and Debt.							
Investments.				Advances.			
In securities (other than for Sinking Funds).	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.			Rs.		Rs.	Rs.	Rs.
...	...	...	576	...	21,990	3,494	26,051
...	...	...	...	...	4,471	162	4,633
...	...	...	567	...	26,461	3,656	30,684
...	...	...	1,541	...	13,796	2,310	17,647
...	...	...	1,107	...	5,162	4,416	10,685
...	...	...	...	25	10,737	205	10,967
...	...	...	...	...	11,659	428	12,087
...	...	...	167	...	...	113	280
...	...	...	167	...	11,659	541	12,367
...	...	...	...	...	2,862	278	3,140
...	...	...	303	...	3,802	694	4,799
...	...	...	303	...	6,664	972	7,939
...	...	...	...	...	5,007	...	5,007
...	...	...	...	...	1,465	...	1,465
...	...	...	...	20	...	...	20
...	...	...	...	20	6,472	...	6,492
...	...	...	3,685	45	80,951‡	12,100	96,781
...	...	...	...	...	...	...	...
...	...	...	...	25	...	...	25
...	...	...	...	25	...	...	25
...	...	...	2,079	...	...	...	2,079
...	...	...	...	15	...	...	15
...	...	...	2,079	15	...	...	2,094
...	...	...	1,000	...	...	...	1,000
...	...	...	3,079	40	...	...	3,119

Eastern Bengal and Assam during the year ending 31st March 1908—continued.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
61,644	2,814	1,515	4,329	65,973	
21,789	...	4,499	4,499	26,288	
83,433	2,814	6,014	8,828	92,261	
60,969	2,580	1,849	4,429	65,398	
37,983	1,308	9,514	10,822	48,805	* Represents values of uncashed cheques, of which Rs. 789 has since been cashed.
48,166	1,979*	1,323	3,302	51,468	
41,809	1,186	3,680	4,866	46,675	
11,059	...	1,954	1,954	13,013	
52,868	1,186	5,634	6,820	59,688	
26,852	...	411	411	27,263	
31,331	1,606	2,615	4,221	35,552	
58,183	1,606	3,026	4,632	62,815	
27,001	...	10,893	10,893	37,894	† Including Provident Fund and law charges, for which details have not been furnished.
5,277	...	1,508	1,508	6,785	
6,445	1,355	4,923	6,278	12,723	
38,723	1,355	17,324	18,679	57,402	
3,80,325	12,828	44,684	57,512	4,37,837	‡ Includes Rs. 29,091 on account of Dispensary Funds as detailed below :—
28,209	...	1,623	1,623 ‖	29,832	
3,774	...	1,361	1,361	5,135	
31,983	...	2,984	2,984	34,967	
29,657	...	215	215¶	29,872	§ Contribution to Leper Asylum, Sylhet.
4,904	...	2,496	2,496	7,400	‖ Includes imprest of Rs. 100 held by Chairman.
34,561	...	2,711	2,711	37,272	¶ Includes imprest of Rs. 20 held by Chairman.
29,830	...	9,931	9,931	39,761	
96,374	...	15,626	15,626	1,12,000	

	Rs.
Rampur-Boalia ...	6,095
Nator	1,567
Dinajpur	5,165
Jalpaiguri	3,368
Rangpur	7,768
Bogra	1,733
Pabna	976
Sirajganj	1,367
English Bazar ...	1,332
Old Malda	226

Form No. III.—Statement showing the Expenditure of the Municipalities in .

Name of Division and district.	Serial number of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General Administration—Office establishment, Inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
ASSAM VALLEY DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Goalpara ...	41	Dhubri ...	551	520	...	...	...	...	...	1,071
	42	Goalpara ...	430	389	...	...	...	...	...	819
		Total ...	981	909	...	...	...	...	...	1,890
Kamrup ...	43	Gauhati ...	1,425	1,053	...	...	15	...	...	2,493
	44	Barpeta ...	443	324	29	...	27	...	...	823
		Total ...	1,868	1,377	29	...	42	...	...	3,316
Darrang ...	45	Tezpur ...	425	526	405	...	...	...	...	1,356
Nowgong ...	46	Nowgong ...	692	442	680	3	96	...	...	1,913
Sibsagar ...	47	Sibsagar Station	613	341	114	...	52	...	...	1,120
	48	Jorhat Union ...	324	215	...	...	...	...	...	539
	49	Golaghat Union	416	208	...	...	...	...	...	624
		Total ...	1,353	764	114	...	52	...	...	2,283
Lakhimpur ...	50	Dibrugarh ...	1,204	1,034	...	...	...	...	...	2,238
		Divisional Total	6,523	5,052	1,228	3	190	...	...	12,996
		Grand Total for (1907-1908).	51,566	47,811	2,891	1,229	1,382	428	...	1,05,307
		Grand Total for (1903-1907).	*47,447*	*45,483*	*1,900*	*2,229*	*892*	*44*	...	*98,392*

Public safety.					Public health and convenience.				
					Watter-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repair to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,645	...	...	1,645	70	237	...	573	5,946
...	627	...	...	627	...	1,349	...	186	2,573
...	2,272	...	...	2,272	70	1,586	...	759	8,519
...	1,857	...	13	1,870	1,731	13,200	...	...	15,297
...	84	...	...	84	60	...	50	...	1,666
...	1,941	...	13	1,954	1,791	13,200	50	...	16,963
...	500	...	...	500	...	301	...	1,350	5,329
3	61	20	...	84	312	245	32	657	4,834
...	395	...	...	395	...	254	...	8	3,422
...	...	...	...	...	...	139	...	229	2,563
...	...	...	6	6	398	294	397	58	865
...	395	...	6	401	398	687	397	295	6,850
...	1,528	...	...	1,528	578	500	3,061	2,851	16,724
3	6,697	20	19	6,739	3,149	16,519	3,540	5,912	59,219
207	60,399	2,442	619	63,667	1,23,003	79,086	13,117	32,474	4,88,752
416	*55,095*	*2,248*	*967*	*58,726*	*20,061*	*64,776*	*9,460*	*30,234*	*4,01,002*

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	600	...	...	1,093	335	...	...
...	289	...	49	...	223	14	...
...	889	...	49	1,093	558	14	...
...	1,584	...	108	4,865	797	12	334
...	300	...	54	43	327	...	...
...	1,884	...	162	4,908	1,124	12	334
...	675	...	...	732	312	...	459
...	540	...	36	244	595	18	...
...	600	...	...	...	318	...	64
...	480	...	...	799	154	96	...
...	180	...	...	130	381	...	...
...	1,260	...	...	929	853	96	64
...	1,119	...	162	3,982	628	...	825
...	6,367	...	409	11,888	4,070	140	1,682
1,215	1,30,980	1,514	4,802	19,681	6,629	294	5,166
9,503	*1,23,280*	*832*	*5,334*	*15,828*	*5,682*	*814*	*6,487*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	677	...	3,119	...	12,650
...	...	517	...	2,015	...	7,215
...	...	1,194	...	5,134	...	19,865
...	...	876	463	7,230	94	46,591
...	...	504	1,892	2,154	...	7,050
...	...	1,380	2,355	9,384	94	53,641
...	...	990	105	4,857	427	15,537
...	...	570	117	2,610	...	10,810
...	...	716	159	1,473	28	7,042
...	...	501	52	926	4	5,943
...	...	390	70	1,582	20	4,765
...	...	1,607	281	3,981	52	17,750
...	...	1,002	938	10,072	500	42,942
...	...	6,743	3,796	36,038	1,073	1,60,545
3,687	247	24,658	8,484	2,06,331	9,942	11,60,062
4,376	*245*	*24,693*	*10,180*	*2,13,470*	*2,588*	*9,48,805*

Public Instruction.				Contributions				
					Interest on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individual.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.		Rs.
...	670	...	670	...	...	...	...	...
...	574	...	574	...	...	...	...	...
...	1,244	...	1,244	...	...	...	...	...
...	1,745	519	2,264	...	...	819	...	18
...	748	...	748	...	...	...	...	...
...	2,493	519	3,012	...	...	819	...	18
...	572	400	972	...	...	...	...	1,113
563	83	60	706	...	...	...	...	...
471	205	...	676	...	...	...	...	...
...	376	...	376	...	...	...	...	...
...	396	...	396	...	...	...	...	...
471	977	...	1,448	...	...	...	...	...
1,164	180	...	1,344	...	...	...	...	703
2,198	5,549	979	8,726	...	...	819	...	1,834
18,810	33,262	1,609	53,681	1,437	1,004	9,214	...	16,147
21,893	*24,380*	*3,222*	*49,495*	*1,187*	*786*	*5,838*	...	*12,118*

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary).							
Printing charges.	Law charges.	Provident Fund.	Rent of Land.	Miscellaneous.	Total.	Total.	Total expenditure.
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	396	396	396	16,432
...	...	...	...	127	127	127	9,362
...	...	...	...	523	523	523	25,794
...	...	...	...	1,433	1,433	2,270	55,488
...	...	...	...	126	126	126	8,831
...	...	...	...	1,559	1,559	2,396	64,319
...	...	...	...	282	282	1,395	19,760
...	...	...	...	47	47	47	13,560
...	...	...	...	136	136	136	9,369
...	...	...	...	...	...	...	6,858
...	...	...	...	164	164	164	5,955
...	...	...	...	300	300	300	22,182
...	...	...	...	1,754	1,754	2,457	50,509
...	...	...	...	4,465	4,465	7,118	1,96,124
6,828	4,612	1,794	349	30,860	44,443	70,808	14,54,962
4,637	*8,821*	*1,816*	8,908	*22,879*	*87,061*	*55,803*	12,12,408

Extraordinary and Debt.							
Investments.				Advances.			
In securities other than for Sinking Funds.	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Others.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	1,708	100	...	...	1,808
...	...	...	...	...	...	487	487
...	...	...	1,708	100	...	487	2,295
...	...	...	...	...	...	52	52
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	100	...	...	100
...	...	...	...	...	...	89	89
...	...	...	...	160	...	89	189
...	...	...	...	50	...	...	50
...	...	...	1,708	310	...	628	2,646
2,100	...	...	20,742	1,940	1,56,355	28,087	2,09,224
...	...	*8,162*	*23,463*	*1,915*	*1,18,183*	*17,689*	*1,69,412*

Eastern Bengal and Assam during the year ending the 31*st March* 1908—concluded.

Total disbursement.	Balance.			Grand Total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
16,432	1,515	5,561	7,076	23,508	
9,362	...	3,820	3,820	13,182	
25,794	1,515	9,381	10,896	36,690	
57,296	...	642	642	57,938	
9,318	...	11,382	11,382	20,700	
66,614	...	12,024	12,024	78,638	
19,812	253	3,414	3,667*	23,479	*Includes imprest of Rs. 50 held by Chairman.
13,620	...	3,615	3,615	17,235	
9,369	...	4,238	4,238†	13,607	†Includes imprest of Rs. 100 held by chairman.
6,958	...	6,107	6,107	13,065	
6,044	63	1,813	1,876(a)	7,920	(a) Difference between the closing balance as reported by the Accountant-General and that shown here is under reference.
22,371	63	12,158	12,221	34,592	
50,559	2,570	2,486	5,056	55,615	
1,98,770	4,401	43,078	47,479	2,46,249	
16,64,186	30,465	3,48,040	3,78,505	20,42,691	
13,81,820	*38,508*‡	*2,61,288*‡	*2,94,796*	*16,76,616*	‡ Revised figures

RESOLUTION.

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN EASTERN BENGAL AND ASSAM.

DURING THE YEAR

1908-1909.

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1909.

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Resolution on the Annual Reports on the working of Municipalities in Eastern Bengal and Assam during the year 1908-09.

Extract from the Proceedings of the Lieutenant-Governor of Eastern Bengal and Assam in the Municipal Department, No. 9217M., dated the 21st December 1909.

READ—

The Reports from Commissioners of Divisions on the working of Municipalities in Eastern Bengal and Assam during 1908-09.

RESOLUTION.

Number of Municipalities.

No addition was made during the year to the municipal institutions of the province. A proposal to constitute portions of Nazira and its suburbs in the sadr subdivision of the district of Sibsagar into a Union under Act V (B. C.) of 1876 was submitted to Government, but sanction was not accorded till after the close of the year.

Changes in legal constitution.

2. The Municipality of Tezpur and the Union of Jorhat were converted into Municipalities under Act III (B. C.) of 1884 and the elective system was introduced in the Tezpur Municipality.

Changes in boundaries.

3. The boundaries of the Jorhat Union, on its conversion to a Municipality under Act III of 1884, were extended by the addition of considerable areas on the north, south and west. A small plot of land occupied by the Chittagong Company was included within the Chandpur Municipality.

By-laws.

4. General by-laws were sanctioned during the year for the Pirojpur Municipality. By-laws framed by the Municipal Commissioners of Narayanganj under the Calcutta Hackney Carriage Act II of 1891 and for the regulation of water-works were confirmed. Some additions to and alterations in the existing by-laws of the Nator Municipality were sanctioned, and approval was given to by-laws framed by the Municipal Commissioners of Rangpur for the regulation of markets. In Brahmanbaria new by-laws were introduced.

Extension of Acts.

5. The Patuakhali Municipality was brought under the operation of Part VI of Act III (B. C.) of 1884. The provisions of sections 245 to 248 of the Act were extended to the Sylhet Municipality to enable the Commissioners to take measures for the removal of insanitary *bastis*. Section 34 of Act V of 1861, Act III (B. C.) of 1869 and Act XI of 1890 were extended to the Tezpur Municipality.

Collections, Appendix C.

6. The percentage of total collections on the current demand fell from 97·8 to 96·0. No explanation has been given of the decrease which was common to all the divisions except Dacca. The extremely low percentage in Nawabganj should receive the attention of the Commissioner. Collections were also poor in Bazitpur (85·6), Pabna (89·0), English Bazar (86·5), Sibsagar (85·58), Jorhat (84·75) and Dibrugarh (80·30). Outstandings amounted at the close of the year to 6·7 of the total demand. The percentage of remissions on the current demand fell from 2·6 to 2·2, the highest percentage occurring in Nawabganj (10·9) and the lowest in Nalchiti (·03).

Elections.

7. General elections were held in ten Municipalities in the Dacca Division, in ten Municipalities in the Rajshahi Division, in one Municipality in the Surma Valley and Hill Districts, while by-

elections were held in several towns. Excluding *ex-officio* members, Hindus held 345 and Muhammadans 208 seats. The latter are still inadequately represented. In the Eastern Bengal Divisions Dacca has the lowest and Chittagong the highest proportion of Muhammadan Commissioners.

Meetings.

8. The total number of meetings held was 692, of which 67 were adjourned for want of a quorum. Sixteen Municipal institutions (of which twelve were in Assam) failed to hold the prescribed number of 12 meetings in the year. The Habiganj Union, which held only 3 meetings, had the worst record. The Jhalakati Municipality held the largest number of meetings (26), Sherpur in Mymensingh and Narayanganj (23) coming next. The average percentage of attendance of Commissioners at each meeting was 56·8, against 58·6 in the previous year. The percentage varied from 71·53 in the Surma Valley Division to 44·6 in the Rajshahi Division. The attendance was specially bad at Muktagacha, Jamalpur, Faridpur, Madaripur, Nalchiti, Bogra, Sherpur in Bogra, Sibsagar and Dibrugarh. The decline in interest in Municipal affairs indicated by these figures is very unsatisfactory.

Number of rate-payers. Proportion of rate-payers to population.

9. The total number of rate-payers fell from 106,617 to 106,356, the percentage of rate-payers to urban population being 16·9. Bogra headed the list with a percentage of 32·3. Narayanganj, one of the most advanced and thriving Municipalities in the province, had the lowest percentage (10·0). This is due to the presence in that town of a large number of factory labourers who pay no rates themselves, the taxes being paid by their employers. The divisional percentage was highest in Rajshahi (19·8) and lowest in Dacca (14·6).

Methods of taxation.

10. The tax on holdings was in force in 14 Municipalities and in certain wards of the Madaripur Municipality. The alternative tax on persons was levied in the remaining 35 towns. The Municipal Commissioners of Rampur-Boalia introduced the system of taxation on holdings from the beginning of the current year in all the wards of the Municipality except two, where latrine rates were not in force. In Rangpur a general revision of assessment on the basis of valuation of holdings both for house and latrine rates was in progress. The Lieutenant-Governor regrets to learn that the Municipal Commissioners of Sirajganj, in spite of their previous intentions, have decided to postpone the introduction of the tax on holdings. The tax on holdings was levied at *maxima* rates in Dacca (10 per cent.) and in Madaripur, Chittagong, Noakhali, Silchar, Shillong and Gauhati (7½ per cent.). A water-rate was levied in Narayanganj, Mymensingh, Shillong and Gauhati. Latrine fees were levied in 37 towns.

Incidence of taxation.

11. The average incidence of taxation per head of population was Re. 1-8, against Re. 1-7-5 in the preceding year. In Eastern Bengal Municipalities, which are constituted under Act III (B. C.) of 1884, the average incidence rose from Re. 1-7-3 to Re. 1-8-1. In the four towns of Assam, which were administered under the same Act, the average was Re. 1-13-3, against Re. 1-13-11 in the previous year. The incidence varied from Rs. 3-11-3 at Narayanganj to Re. 0-5-6 at Hailakandi. It was less than 8 annas in 5 other towns (Kishorganj, Bazitpur, Pirojpur, Nawabjanj and Jorhat). No improvement in the municipal administration of these towns can be expected until the rate of tax is raised, and Divisional Commissioners should continue to impress upon Municipal Commissioners their responsibilities in this respect.

Revision of assessment.

12. Assessments were revised generally or partially in 35 Municipalities, but in 5 the revised assessments were not brought into effect till the beginning of the current year. In two other towns revisions made during 1907-1908 came into effect in the year under report. The revisions provided for a net increase of income of Rs. 37,526, compared with Rs. 27,213 in 1907-1908. The assessed increase for each division was Dacca Rs. 29,404, Chittagong Rs. 1,340, Rajshahi Rs. 3,116, Surma Valley and Hill Districts Rs. 1,555 and Assam Valley Districts Rs. 2,111. The Narayanganj Municipality headed the list with an increase of Rs. 23,367. Next in order were Sherpur in Mymensingh (Rs. 2,464), Dinajpur (Rs. 2,142), Dacca (Rs. 2,077) and Bogra (Rs. 1,032). The large increase in Narayanganj was chiefly due to the new assessment of water-rates in the town during the year.

New imposts.

13. A water-rate in Narayanganj and latrine fees in Nawabganj were levied for the first time in the year under report.

Income from various sources.

14. The aggregate income of the Municipalities, excluding opening balances, was Rs. 16,96,113 or Rs. 47,560 less than in the previous year. The decrease is more apparent than real and was due to short receipts under grants, contributions and loans. Excluding these heads, the ordinary income increased by Rs. 61,743. The main items of increase were "Municipal rates and taxes" (Rs. 27,211) and "Advances" (Rs. 30,507). The total grants from Government amounted to Rs. 1,84,154, or nearly 13 per cent. of the year's income, compared with Rs. 2,76,060 or 16 per cent. in the preceding year. The largest grants made were Rs. 22,500 to Dacca for the maintenance of roads and conservancy, Rs. 35,000 to Narayanganj for the completion of the water-works and the maintenance of roads and Rs. 16,600 to Chittagong for general purposes. Noticeable among the contributions made by private persons was the donation of Rs. 5,000 made by Srimati Dinamoni Chaudhurani for the excavation of a tank in the Tangail Municipality.

Loans from Government aggregated Rs. 77,500, against Rs. 1,12,000 in 1907-08. Loans of Rs. 75,000 and Rs. 2,500 were granted during the year, respectively, to Dacca and English Bazar. Excluding receipts under "Extraordinary and Debt" and "Grants and Contributions," the total revenue of the year showed an increase of Rs. 29,690, against Rs. 96,780 in the previous year. In the Dacca Division the increase amounted to Rs. 41,585, while there was a decrease of Rs. 6,264 in the Rajshahi Division, of Rs. 2,651 in the Surma Valley and Hill Districts, of Rs. 1,624 in the Assam Valley Districts and of Rs. 1,356 in the Chittagong Division.

Turning to the several sources of income, the receipts from "Municipal rates and taxes" showed an increase of Rs. 27,211. In the Dacca Division there was an increase of Rs. 33,151, chiefly under the heads "Water-rate" (Rs. 18,872), "Conservancy" (Rs. 6,631), "Tax on houses and lands" (Rs. 3,578), "Tax on animals and vehicles" (Rs. 1,820) and "Tax on persons" (Rs. 1,224). There was an increase of Rs. 1,381 in the Assam Valley Districts and of Rs. 356 in the Chittagong Division under "Municipal rates and taxes", while there was a decrease of Rs. 5,001 in the Rajshahi Division and of Rs. 2,676 in the Surma Valley and Hill Districts. In the Rajshahi Division the decrease was chiefly under the heads "Tax on professions and trades" (Rs. 2,036) and "Tax on persons" (Rs. 1,498). For the decrease in the Surma Valley Division the Sylhet Municipality was responsible. The Chairman explains that the year was one of scarcity, which interfered to a great extent with the prompt realization of taxes, and the Commissioners did not think it expedient to have recourse to coercive measures. The explanation is not convincing. Including all divisions receipts from "Water-rate" increased by Rs. 21,211, towards which Narayanganj, where a water-rate was levied for the first time, contributed Rs. 16,972, Mymensingh Rs. 1,900 and Gauhati Rs. 1,550. The income from "Conservancy" rose by Rs. 10,147, the largest increases occurring in Narayanganj (Rs. 2,581), Chittagong (Rs. 1,918), Mymensingh (Rs. 1,688) and Sherpur in Mymensingh (Rs. 1,273).

Expenditure.

15. The total expenditure amounted to Rs. 17,83,967, or Rs. 1,19,781 in excess of the expenditure of the previous year. The ordinary expenditure (excluding repayment of loans, advances, deposits and the like) amounted to Rs. 15,31,411, or an increase of Rs. 76,449. The increase was shared by all the divisions except the Assam Valley Districts, in which there was a decrease of Rs. 11,801. The principal heads under which increases occurred were "Conservancy" (Rs. 68,907), "Extraordinary and debt" (Rs. 43,332), "Hospitals and Dispensaries" (Rs. 16,357), "Schools and Colleges" (Rs. 8,120), "Buildings" (Rs. 8,058), "Lighting" (Rs. 7,403) and "Roads" (Rs. 5,351). On the other hand, the expenditure on "Water-supply" and "Stores" decreased by Rs. 26,467 and Rs. 8,038, respectively.

Water-supply (Rs. 1,75,622).

16. The large decrease (Rs. 26,467) in expenditure on water-supply is due entirely to the fact that in Narayanganj the greater part of the expenditure on the new water-works had been incurred in the previous year. Excluding Narayanganj, expenditure on this object increased.

The Dacca water-works scheme received the administrative sanction of Government during the year. The Municipal Commissioners have resolved to carry out the scheme at an estimated cost of five lakhs of rupees. In accordance with the orders of Government authorising the Municipality to make arrangements for laying down pipes, etc., pending sanction to the detailed plans and estimates, which are being prepared by the Sanitary Engineer, the Commissioners have placed

their order for the supply of engines, pipes, etc., with Messrs. James Simpson & Co. The work is expected to be finished by the end of March 1910. The Municipal Commissioners have also resolved to impose under Part VII of the Municipal Act a water-rate of Rs. 5 and Rs. 2 per cent., respectively, on holdings with and without water-connections. Of the estimated cost of Rs. 5,00,000, a contribution of Rs. 3,00,000 will be made from Provincial revenues, and the Municipal Commissioners have been granted a loan of two lakhs of rupees at 4 per cent. interest per annum, repayable in 20 years. The Narayanganj water-works scheme was completed on the 30th June 1908, a special grant of Rs. 33,500 being made by Government to meet the extra expenditure incurred for urgent works executed in addition to the sanctioned scheme. The residents of the town have been regularly supplied with filtered water since the 1st July 1908. Since the opening of the water-works, the general health of the town has been exceptionally good, and this is attributed largely to the fact that filtered water is now available for domestic purposes. The administrative approval of Government to an expenditure of Rs. 50,000 for carrying out certain improvements to the existing water-works at Mymensingh was accorded during the year. The Lieutenant-Governor has agreed to contribute Rs. 25,000 towards the cost of the scheme on condition that the Municipality takes a loan of Rs. 20,000, repayable in 20 years, finding the balance from current revenues. The application of the Municipal Commissioners for the loan of Rs. 20,000, together with the detailed plans and estimates, is now under the consideration of Government.

The Barisal water-works scheme has advanced a stage. A new scheme costing roughly Rs. 1,25,000 was prepared by the Sanitary Commissioner, and as modified by the Inspector-General of Civil Hospitals and by the Assistant Sanitary Engineer, has been accepted by the Municipal Commissioners. The Municipality has asked the Sanitary Board to move Government to increase its promised grant from Rs. 25,000 to Rs. 35,000, the District Board similarly increasing its contribution and the Municipal Commissioners the loan which they propose to take. For the annual cost of maintenance the Municipal Commissioners have resolved to levy a water-rate under Part VII of the Municipal Act. In Chittagong the Municipal Commissioners maintain in a satisfactory condition the small water-works which they initiated two years ago. The supply is, however, limited to a very small portion of the town, and a general supply of good drinking water is a pressing necessity. In October 1908, the Lieutenant-Governor sanctioned an expenditure of Rs. 55,000 for sinking two 6″ tube wells with air compressor plant. One tube has already been sunk, and the air compressor plant will soon be in a position, when regular pumping will be started to gauge the discharge. Good progress has been made in sinking the second tube. The Comilla Municipality purchased three force and lift pumps for two of its reserved tanks with the Government grant of Rs. 2,500 made for the purpose in 1907-1908. No use, however, was made of them until May last when the Commissioners resolved to fix two of the pumps at one tank only experimentally for six months. They appear to have no immediate intention of utilizing the third pump. The Lieutenant-Governor awaits the explanation called for by the Divisional Commissioner of this apparent waste of public money. In Noakhali the Municipality is considering a scheme to pump water into an overhead cistern placed on the banks of the *Baradighi*, the contents being passed through a Jewell filter, and delivered along the main streets. Under the advice of the Sanitary Commissioner a scheme providing for the installation of a Faridpur pattern filter was prepared in Pirojpur and has been forwarded to the Sanitary Board. The cost is estimated to be Rs. 20,000, of which the District Board has agreed to contribute Rs. 5,000. New drinking water tanks were excavated in Tangail and Madaripur, and new wells were sunk in Rangpur, Jalpaiguri, English Bazar and Sirajganj. The control and management of the Gauhati water-works were transferred to the Public Works Department in March 1909.

On the whole the year has been one of progress in this important branch of municipal administration.

Public Works (Rs. 2,56,080).

17. The expenditure on "Public Works" rose by Rs. 6,665. There was an increase of Rs. 11,194 in the Chittagong Division and of Rs. 4,585 in the Surma Valley and Hill Districts, but, on the other hand, there was a decrease of Rs. 4,529 in the Assam Valley Districts, of Rs. 4,030 in the Rajshahi Division and of Rs. 555 in the Dacca Division. Under the head "Buildings" there was an increase of Rs. 8,058, which was shared by all the Divisions except the Assam Valley Districts, where there was a decrease of Rs. 1,500. The largest increase (Rs. 4,274) under the head occurred in the Surma Valley and Hill Districts.

The expenditure on "Roads" increased by Rs. 5,351. In Silchar the Municipality was relieved of a considerable charge on account of repairs to portions of three trunk roads transferred to the Public Works Department. The provincialisation of the Strand Road in Chittagong was sanctioned during the year, but the portion of the road within the Municipal limits has not yet been taken over by the Public Works Department owing to the inability of the Municipal Commissioners to demarcate the lands or to remove encroachments. The Government grant of Rs. 15,000 sanctioned during the year for metalling the roads in Dacca with stone was not spent, as the materials did not arrive in time, but the work has been undertaken in the current year. In Chittagong an Engineer-Secretary has been appointed. The cost will be met from the Government annual grant, which has been raised in the current year to Rs. 20,000.

Conservancy (Rs. 5,57,659).

18. The outlay on "Conservancy" exceeded that of the previous year by Rs. 68,907. The increase was shared by all the divisions except the Rajshahi Division and the Assam Valley Districts. The largest increase occurred in the Dacca Division (Rs. 60,554). Dacca alone showed an increase of Rs. 62,288, which was due to heavy initial expenditure on the new conservancy scheme which has now been completed by the Public Works Department. The sewage filter at Nayasarak in Dacca has been working well. For the clearance of jungle in the town of Chittagong an expenditure of Rs. 9,107 was incurred, of which Rs. 5,000 were paid from Provincial revenues and Rs. 1,000 from the Khas Mahal Fund of the district. In many towns new latrines were erected, additional sweepers were recruited, night-soil carts were purchased and corrugated-iron sheds were constructed for the accommodation of mehtars. Conservancy arrangements at Jalpaiguri were not satisfactory. The percentage of expenditure on "Conservancy" to the total Municipal expenditure rose from 33·6 to 36·4. In eight towns it was more than 40 per cent, *viz.*, in Dacca (59·5), Noakhali (48·5), Dibrugarh (48·35), Chandpur (42·2), Nowgong (41·53), Habiganj (40·83), Sylhet (40·16) and Silchar (40·05).

Medical (Rs. 1,47,337).

19. Medical expenditure increased by Rs. 16,357. The increase is common to all divisions except the Assam Valley Districts, in which there was a small decrease. The expenditure in Barisal rose by Rs. 4,100, owing chiefly to the construction of quarters for the Lady Doctor. The apparent increase of Rs. 4,187 in Rangpur was due to the investment by the Dispensary Committee of a sum realised by the sale of the old dispensary buildings. There were increases of Rs. 2,668 in Mymensingh and of Rs. 1,948 in Rampur-Boalia, accounted for by the payment of arrear contributions to Government towards the pay of the Assistant Surgeons of the local charitable dispensaries. Narayanganj showed an increase of Rs. 1,039, owing mainly to a filtered water-connection being supplied to the local dispensary. In Comilla the expenditure of the previous year was exceeded by Rs. 1,147 on account of a contribution made by the Municipality to the local Zenana Hospital. Pirojpur received a grant of Rs. 1,949 from Government for the construction of a new operation room and for improvements to the equipment of the local dispensary, but out of this amount only Rs. 339 were spent during the year. In Patuakhali the expenditure was Rs. 1,051 in excess of that of the previous year. This was due to the carrying out of certain improvements to the local dispensary, towards which a grant of Rs. 600 was made by the Divisional Commissioner. The percentage of medical expenditure to total Municipal expenditure increased from 9·0 to 9·6. The percentage was highest in Patuakhali (39·1) and lowest in Shillong (1·07).

Public Instruction (Rs. 60,610).

20. Educational expenditure was Rs. 6,829 more than in 1907-08. The increase was common to all divisions except the Dacca Division, which showed a decrease of Rs. 3,088, Narayanganj being alone responsible for a decrease of Rs. 4,473. This is explained by the fact that in the figures of 1907-08 the Government contribution of Rs. 5,373 towards the construction of the local new High English School building was included. There was an increase of Rs. 3,004 in Bogra. The Municipal Middle Vernacular School there was raised to the status of a High English School, but was again reduced to its former status in January 1909. The increase in Chittagong amounted to Rs. 3,642, of which Rs. 3,575 occurred under "Schools and Colleges." The provincial percentage of Educational expenditure to total Municipal expenditure increased from 3·7 to 3·9, the highest percentage occurring in the Chittagong Division (8·8) and the lowest in the Dacca Division (1·7). In three towns the percentage exceeded 10 per cent., *viz.*, in Bogra (17·9), Chittagong (13·9) and Old Malda (11·7). In Assam the percentage was largest in Goalpara (7·76) and smallest in Shillong (1·78).

Municipal improvements.

21. Many of the more important improvements effected during the year have already been detailed in the preceding paragraphs. Ordinary improvements, such as the repair and metalling of roads, the construction of masonry wells, the repair of drains, the erection of public latrines and sweepers' quarters, and the extension of lighting by street lamps, were also carried out. In Dibrugarh the Dighli Bazar Municipal School house was built and in Dinajpur a new pathshala was erected. An out-door hospital building was constructed at English Bazar. At Pirojpur three sheds for a cholera and small-pox ward were erected. Two new roads were made at Goalpara. Pucca culverts were constructed in Goalpara and Nawabganj. In Dacca and Rampur-Boalia new slaughter-houses were built. Bazars were improved in Hailakandi, Bogra and Jamalpur. New drains were made in English Bazar, Bogra, Rampur-Boalia, Gauhati and Hailakandi. The trenching ground at Goalpara was improved and in Shillong two incinerators were erected.

Financial position of Municipalities. Closing balances.

22. The total funds available for expenditure, including an opening balance of Rs. 3,74,435, amounted to Rs. 20,70,515, against Rs. 20,42,691 in 1907-08. A total expenditure of Rs. 17,83,967 was incurred, leaving a balance of Rs. 2,86,581, or Rs. 91,924 less than the closing balance of 1907-08. Of the total balance, however, Rs. 31,540 were actually spent during the year, but were included under the deposit head, being the value of uncashed cheques. The actual credit balance was, therefore, Rs. 2,55,041. The several Municipal institutions, with eight exceptions, closed the year in a sound financial position. The exceptions were Jamalpur, Bazitpur, Rampur-Boalia, Pabna, Cox's Bazar, Sylhet, Dibrugarh and Gauhati, which had, respectively, closing balances of Rs. 615, Rs. 60, Rs. 242, Rs. 463, Rs. 173, Rs. 656, Rs. 813 and Rs. 825. The attention of the Chairmen of these institutions should be drawn to the necessity of maintaining adequate closing balances. On the other hand, the balances accumulated by many Municipalities were unnecessarily large. This was the case in Jorhat, Barpeta, English Bazar, Habiganj, Nawabganj, Goalpara and Tangail.

Loans. Financial position of indebted Municipalities.

23. Fourteen Municipal institutions had outstanding loans at the close of the year. Two new loans, aggregating Rs. 77,500, were granted during the year. Dacca drew Rs. 75,000 for conservancy improvements and English Bazar Rs. 2,500 for the construction of drains. The outstanding loan balance amounted to Rs. 3,63,792. Of this amount Rs. 7,000 were payable to the Shillong Station by the Siem of Mylliem. The net indebtedness was, therefore, Rs. 3,56,792, of which the Dacca and Narayanganj Municipalities were liable for Rs. 1,47,378 and Rs. 1,44,984, respectively. The Municipalities of Barisal, Dinajpur and Sylhet paid off their debts during the year. The financial position of indebted Municipalities is generally satisfactory.

Audit and embezzlement.

24. The accounts of 24 Municipalities in Eastern Bengal and 10 Municipal institutions in Assam were audited during the year by the Examiner of Local Fund Accounts.

No serious case of embezzlement was brought to light. In Nator a case of alleged misappropriation of some wooden posts by the Overseer of the Municipality was brought to the notice of the Chairman, and the matter is still under enquiry.

General.

25. The progress made in the improvement of urban water-supplies is satisfactory, but beyond this there is little in the history of the year which calls for special notice. The work of the Jamalpur, Madaripur, Nalchiti, Rampur-Boalia, Dinajpur, Rangpur, Pabna and Sherpur in Bogra Municipalities has been unfavourably criticised by District Officers. The Lieutenant-Governor takes this opportunity to repeat the warning previously given that assistance from Provincial revenues will be withheld from Municipal bodies which are inefficient.

The thanks of Government are due to the Divisional Commissioners and the District Officers, who have been associated with Municipal work during the year and to the non-official gentlemen whose names have been favourably mentioned in the Divisional Reports. Among these are Khan Bahadur Khwaja Muhammad Yusuf (Dacca), Babu Nishi Kanta Ghosh (Mymensingh), Babu Ambika Charan Sen (Netrakona), Babu Rajani Kanta Das, Chairman, and Babu Pramatha Nath

Mukharji, Vice-Chairman (Barisal), Babu Kamini Mohan Das Gupta (Jhalakati), Maulvi Asaduzzaman (Pirojpur), Babu Shyama Charan Simlai (Patuakhali), Maulvi Musharaff Husain (Jalpaiguri), Rai Rajani Kanta Mazumdar Bahadur (Bogra) and Babu Hemanga Chandra Chaudhuri (Sherpur in Mymensingh).

By order of the Lieutenant-Governor,

L. J. KERSHAW,

Secretary to the Government of Eastern Bengal and Assam.

E. B. & A. G. P. (F. & M.) No. 204—1,200—4-1-1910.

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31st March 1909.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		DACCA DIVISION.											
Dacca ...	1	Dacca ...	Bengal Act III of 1884.	90,542	3	4	14	21	5	16	2	19	
	2	Narayanganj ...		24,472	...	4	8	12	...	12	4	8	
		Total ...	.....	115,014	3	8	22	33	5	28	6	27	
Mymensingh ...	3	Mymensingh ...	Ditto ...	14,668	2	4	12	18		14	2	16	
	4	Muktagacha ...		5,888	...	3	6	9	...	9	...	9	
	5	Jamalpur ...		17,965	1	4	10	15	2	13	1	14	
	6	Sherpur ...		12,535	...	4	8	12	1	11	...	12	
	7	Kishorganj ...		16,246	...	5	10	15	1	14	...	15	
	8	Bazitpur ...		10,027	...	3	6	9	1	8	...	9	
	9	Netrakona ...		11,402	1	15	...	16	4	12	1	15	
	10	Tangail ...		16,666	1	4	10	15	3	12	1	14	
		Total ...	.....	105,397	5	42	62	109	16	93	5	104	
Faridpur ...	11	Faridpur ...	Ditto ...	11,649	...	6	12	18	4	14	2	16	
	12	Madaripur ...		17,463	...	4	8	12	...	12	1	11	
		Total ...	.....	29,112	...	10	20	30	4	26	3	27	
Bakarganj ...	13	Barisal ...	Ditto ...	18,978	1	4	10	15	1	14	3	12	
	14	Nalchiti ...		2,240	2	7	...	9	3	6	...	9	
	15	Jhalakati ...		5,234	1	8	...	9	3	6	...	9	
	16	Pirojpur ...		14,119	1	10	...	11	2	9	...	11	
	17	Patuakhali ...		5,003	1	9	...	10	3	7	...	10	
		Total ...	.....	45,574	6	38	10	54	12	42	3	51	
		Divisional Total ...	.....	295,097	14	98	114	226	37	189	17	209	
		CHITTAGONG DIVISION.											
Chittagong ...	18	Chittagong ...	Bengal Act III of 1884.	22,140	...	6	12	18	2	16	3	15	
	19	Cox's Bazar ...		4,336	3	10	...	13	4	9	1	12	
		Total ...	.....	26,476	3	16	12	31	6	25	4	27	
Tippera ...	20	Comilla ...	Ditto ...	19,169	1	5	12	18	2	16	2	16	
	21	Brahmanbaria ...		13,915	...	4	8	12	1	11	1	11	
	22	Chandpur ...		9,362	1	2	6	9	1	8	2	7	
		Total ...	.....	48,446	2	11	26	39	4	35	5	34	
Noakhali ...	23	Noakhali ...	Ditto ...	6,526	1	3	8	12	2	10	2	10	
		Divisional Total...	.....	81,442	6	30	46	82	12	70	11	71	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31st March 1909—contd.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RAJSHAHI DIVISION.											
Rajshahi ...	24	Rampur-Boalia ...	Bengal Act III of 1884.	21,589	2	5	14	21	7	14	3	18	
	25	Nator		8,654	...	6	12	18	3	15	1	17	
		Total ...	.....	30,243	2	11	26	39	10	29	4	35	
Dinajpur ...	26	Dinajpur ...	Ditto ...	14,327	3	2	10	15	5	10	1	14	
Jalpaiguri ...	27	Jalpaiguri ...	Ditto ...	10,231	3	3	10	16	5	11	4	12	
Rangpur ...	28	Rangpur ...	Ditto ...	15,960	1	5	12	18	2	16	1	17	
Bogra ...	29	Bogra	Ditto ...	7,094	3	2	10	15	3	12	...	15	
	30	Sherpur ...		4,104	...	4	8	12	1	11	...	12	
		Total ...	.....	11,198	3	6	18	27	4	23	...	27	
Pabna ...	31	Pabna	Ditto ...	18,424	...	6	12	18	6	12	...	18	
	32	Sirajganj ...		23,114	...	6	12	18	...	18	1	17	
		Total ...	.....	41,538	...	12	24	36	6	30	1	35	
Malda ...	33	English Bazar ...	Ditto ...	13,667	3	3	12	18	3	15	...	18	
	34	Old Malda ...		3,743	2	2	8	12	2	10	...	12	
	35	Nawabganj ...		12,859	...	12	...	12	2	10	...	12	
		Total ...	.....	30,269	5	17	20	42	7	35	...	42	
		Divisional Total ...	.....	153,766	17	56	120	193	39	154	11	182	
		SURMA VALLEY AND HILL DISTRICTS.											
Cachar ...	36	Silchar ...	Bengal Act V of 1876.	8,486	2	4	8	14	6	8	4	10	
	37	Hailakandi Union		1,338	2	4	...	6	4	2	1	5	
		Total ...	.....	9,824	4	8	8	20	10	10	5	15	
Sylhet ...	38	Sylhet	Bengal Act III of 1884.	13,893	...	5	10	15	2	13	1	14	
	39	Habiganj Union ...	Bengal Act V of 1876.	5,236	1	5	...	6	2	4	1	5	
		Total ...	.....	19,129	1	10	10	21	4	17	2	19	
Khasi and Jaintia Hills.	40	Shillong Station...	Ditto ...	7,993*	4	7	...	11	7	4	5	6	* Population in 1908-09.
		Divisional Total ...	.....	36,916	9	25	18	52	21	31	12	40	

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31st March 1909—concld.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		ASSAM VALLEY DISTRICTS.											
Goalpara ...	41	Dhubri ...	Bengal Act III of 1884...	4,407	2	2	8	12	5	7	2	10	
	42	Goalpara ...	Bengal Act V of 1876 ...	6,267	2	...	8	10	3	7	1	9	
		Total ...	.....	10,634	4	2	16	22	8	14	3	19	
Kamrup ...	43	Gauhati ...	Bengal Act III of 1884...	11,661	1	3	6	10	3	7	2	8	
	44	Barpeta ...	Bengal Act V of 1876...	8,747	3	7	...	10	3	7	1	9	
		Total ...	.....	20,408	4	10	6	20	6	14	3	17	
Darrang ...	45	Tezpur* ...	Ditto	5,047	2	8	...	10	2	8	3	7	
Nowgong ...	46	Nowgong ...	Ditto	4,430	2	9	...	11	4	7	2	9	
Sibsagar ...	47	Sibsagar Station ...	Ditto	5,712	3	7	...	10	3	7	4	6	
	48	Jorhat Union† ...	Ditto	2,899	3	7	...	10‡	3	7		8	
	49	Golaghat Union ...	Ditto	2,359	1	5	...	6	1	5	1	5	
		Total ...	.....	10,970	7	19	...	26	7	19	7	19	
Lakhimpur ...	50	Dibrugarh ...	Bengal Act III of 1884...	10,295	3	2	9	14	4	10	3	11	
		Divisional Total ...	.....	61,844	22	50	31	103	31	72	21	82	
		Grand Total for 1908-09.	.....	629,065	68	259	329	656	140	516	72	584	
		Grand Total for 1907-08.	.....	627,295	63	257	329	652	135	517	71	581	

* Tezpur was brought under the operation of Act III (B.C.) of 1884 since December 1908.
† Jorhat was constituted a Municipality under Act III (B C.) of 1884 since February 1909.
‡ The number of Commissioners appointed in Government Notification No. 1921M., dated the 15th February 1909, is shown.

Form No. II.—Statement showing the Income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
		DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca ...	1	Dacca ...	1,13,842	...	...	...	...	...	...	...
	2	Narayanganj ...	48,999	...	...	...	...	...	...	...
		Total ...	1,62,841	...	...	...	...	...	...	...
Mymensingh ...	3	Mymensingh ...	8,067	...	...	...	...	...	...	...
	4	Muktagacha ...	1,223	...	...	...	...	...	...	...
	5	Jamalpur ...	4,760	...	...	...	...	...	...	...
	6	Sherpur ...	876	...	...	...	...	...	...	...
	7	Kishorganj ...	1,507	...	...	...	...	...	...	...
	8	Bazitpur ...	366	...	...	...	...	...	...	...
	9	Netrakona ...	4,656	...	...	...	...	...	...	...
	10	Tangail ...	4,429	...	...	...	...	...	...	...
		Total ...	25,824	...	...	...	...	...	...	...
Faridpur ...	11	Faridpur ...	4,000	...	...	...	...	...	...	...
	12	Madaripur ...	2,219	...	...	...	...	...	...	...
		Total ...	6,219	...	...	...	...	...	...	...
Bakarganj ...	13	Barisal ...	12,702	...	...	...	...	...	...	...
	14	Nalchiti ...	512	...	...	...	...	...	...	...
	15	Jhalakati ...	1,961	...	...	...	...	...	...	...
	16	Pirojpur ...	461	...	...	...	...	...	...	...
	17	Patuakhali ...	804	...	...	...	...	...	...	...
		Total ...	16,440	...	...	...	...	...	...	...
		Divisional total	2,11,324	...	...	...	...	...	...	...

ued.									
(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	99,114	6,875	2,512	14,730	...	...	44,348
...	...	...	39,511	444	591	7,617	16,972	...	25,504
...	...	...	1,38,625	7,319	3,103	22,347	16,972	...	69,852
...	...	...	4,078	1,262	1,085	...	16,569	...	12,062
...	...	...	18	919	346	...	...	...	2,291
...	...	...	514	1,345	761	...	...	...	3,898
...	...	...	110	1,355	83	...	...	...	3,704
...	...	...	330	424	118	...	...	...	1,574
...	...	...	37	28	...	...	...	...	839
...	...	...	362	72	283	...	...	...	2,981
...	...	...	391	36	121	880	...	...	2,642
...	...	...	5,840	5,441	2,797	880	16,569	...	29,991
...	...	...	2,657	357	243	236	...	...	6,588
...	...	...	672	...	2,171	1,305	...	...	3,536
...	...	...	3,329	357	2,414	1,541	...	...	10,114
...	...	...	3,645	430	90	2,755	...	...	13,102
...	...	...	84	...	20	188	...	...	...
...	...	...	23	...	890	540	...	...	2,241
...	...	...	238	...	...	...	...	...	1,645
...	...	...	432	...	198	598	...	...	...
...	...	...	4,422	430	1,198	4,081	...	...	16,988
...	...	...	1,52,216	13,547	9,512	28,849	33,541	...	1,26,945

Municipal Rates and Taxes-*concld.*			Realisations under Special Acts.						
Other taxes (to be specified in detail, *e.g.*, servants tax, pilgrim tax, etc., in as many columns as may be necessary.					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	17	1,67,596	424	1,036	26	...	...	...	1,486
...	99	90,738	404	69	12	...	...	...	485
...	116	2,58,334	828	1,105	38	...	...	...	1,971
11,681	121	46,858	938	187	34	...	...	...	1,159
4,143	18	7,735	299	117	1	...	...	...	417
7,323	104	13,945	519	...	14	...	...	...	533
5,766	177	11,195	509	...	6	...	...	...	515
4,829	1	7,276	212	...	53	...	...	...	265
2,627	29	3,560	346	...	50	...	...	...	396
4,654	30	8,382	309	...	31	...	...	...	340
5,514	34	9,618	383	35	11	...	...	...	429
46,537	514	1,08,569	3,515	339	200	...	...	...	4,05
5,567	144	15,792	205	112	10	...	...	6	333
4,858	8	12,540	159	...	30	...	250	...	439
10,425	152	28,332	364	112	40	...	250	6	772
11,637	140	31,799	325	40	5	...	...	...	390
2,452	...	2,744	32	...	...	...	...	...	32
4,857	...	8,551	87	...	9	...	...	...	96
4,824	42	6,749	146	...	10	...	...	...	156
2,695	18	3,941	81	...	2	...	70	...	15
26,465	200	53,784	671	40	26	...	70	...	807
93,427	982	4,49,019	5,378	1,596	304	...	320	6	7,604

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,334	7	4,468	...	...	135	...	2,372	...	...
517	1,247	429	...	...	1,589	...	...	...	...
4,851	1,254	4,897	...	...	1,724	...	2,372	...	...
288	...	96	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
99	21	...	...	...	...	...	...	...	...
...	45	...	...	...	...	...	...	...	...
148	153	9	...	12	81	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	59	232	...	...	...	...	...	...	...
...	50	7	...	...	...	...	...	...	...
535	328	344	...	12	81	...	...	...	...
42	...	...	...	...	35	...	...	...	...
2	...	...	...	...	568	...	...	...	...
44	...	...	...	...	603	...	...	...	...
469	37	56	...	...	15	...	55	...	...
...	...	...	...	...	...	...	...	...	...
...	807	515	...	...	25	...	...	...	...
39	...	30	...	...	57	...	...	...	...
11	...	...	...	...	40	...	...	...	...
519	844	601	...	...	137	...	55	...	...
5,949	5,426	2,842	...	12	3,545	...	2,427	...	...

Revenue derived from municipal property and powers apart from taxation—*concld.*									
Other fees (to be specified in detail in as many columns as may be necessary).—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the roadside.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cow-dung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(c)	35(d)	35(e)	35(f)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	21,706	927	1,343	...	...	...	25,292
...	...	...	448	297	...	...	...	...	4,527
...	...	...	12,154	1,224	1,343	...	...	...	29,819
...	...	...	...	290	...	...	524	...	1,198
...	...	...	...	82	...	...	...	...	82
...	...	...	...	59	...	...	...	...	179
...	...	...	...	92	...	...	...	...	137
...	...	...	...	97	...	...	...	...	500
...	...	...	...	33	...	...	...	...	33
...	...	...	...	132	...	...	...	...	423
...	...	...	...	158	...	...	...	...	215
...	...	...	...	943	...	...	524	...	12,767
...	...	...	...	85	...	...	...	...	162
...	...	...	2	19	...	...	...	...	591
...	...	...	2	104	...	...	...	...	753
...	...	...	107	470	1,193	...	222	...	2,624
...	...	...	...	27	...	...	...	...	27
...	...	...	...	112	...	...	...	...	1,459
...	...	...	27	107	...	...	...	...	260
...	...	...	...	41	...	...	...	...	92
...	...	...	134	757	1,193	...	222	...	4,462
...	...	...	12,290	3,028	2,536	...	746	...	37,801

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,500	560	...	...	...	...	...	...	...	23,060
35,000	900	430	...	...	784	2,200	...	926	40,240
57,500	1,460	430	...	...	784	2,200	...	926	63,300
...	...	1,290	...	...	1,200	...	...	1,757	4,247
...	100	...	...	...	...	...	...	...	100
...	...	60	...	...	1,029	...	...	1,361	2,450
...	...	...	...	...	351	...	...	176	527
...	...	30	...	...	700	...	...	953	1,683
...	...	...	...	...	...	...	...	129	129
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	5,000	...	...	5,000
...	100	1,380	...	...	3,280	5,000	...	4,376	14,136
800	...	518	...	...	600	30	...	1,244	3,192
...	...	1	...	...	336	...	...	939	1,276
800	...	519	...	...	936	30	...	2,183	4,468
...	...	1,161	...	...	13,400	...	...	6,699	21,260
600	...	...	...	...	200	...	...	82	882
...	...	...	...	...	260	...	...	284	544
1,000	...	2,059	...	...	400	...	...	161	3,620
1,000	...	700	...	...	600	...	...	411	2,711
2,600	...	3,920	...	...	14,860	...	...	7,637	29,017
60,900	1,560	6,249	...	...	19,860	7,230	...	15,122	1,10,921

Miscellaneous.			Total Income of year excluding opening balance.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Extraordinary and				
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.	Realisation of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,013	17,258	28,271	2,45,705	...	75,000	...	...	180	18,492
118	750	868	1,36,858	...	...	...	...	...	10,287
11,131	18,008	29,139	3,82,563	...	75,000	...	...	180	28,779
675	2,992	3,667	57,129	...	...	...	...	...	7,834
...	384	384	8,718	...	...	...	...	...	553
39	410	449	17,556	...	...	...	...	...	1,510
...	30	30	12,404	...	...	...	...	...	200
335	189	524	10,248	...	...	...	...	945	851
...	101	101	4,219	...	...	...	...	...	400
...	...	...	9,145	...	...	...	...	...	...
...	166	166	15,428	...	...	...	...	...	110
1,049	4,272	5,321	1,34,847	...	...	...	...	945	11,458
258	401	659	20,138	...	...	...	...	...	3,483
...	312	312	15,161	...	...	...	...	...	630
258	713	971	35,296	...	...	...	...	...	4,113
226	314	540	56,593	...	...	...	...	...	13,887
...	5	5	3,690	...	...	...	...	...	120
168	291	459	11,109	...	...	...	...	...	...
...	816	816	11,601	...	...	...	...	...	2,434
...	183	183	7,080	...	...	...	...	...	1,926
394	1,609	2,003	90,073	...	...	...	...	...	18,367
12,832	24,602	37,434	6,42,779	...	75,000	...	...	1,125	62,717

Eastern Bengal and Assam during the year ending 31st March 1909.

debt.						
Deposit.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
4,672	198,344	3,44,049	4,57,891	1 13 7	2 11 5	* Includes Rs. 10,281 on account of Dispensary Funds, as detailed below :—
717	11,004	1,47,862	1,96,861	3 11 3	5 9 5	
5,389	1,09,348	4,91,911	6,54,752	2 3 11	3 5 2	
1,060	8,894	66,023	74,090	3 3 1	3 14 3	
328	881	9,599	10,822	1 5 0	1 7 8	
509	2,019	19,575	24,275	0 12 5	0 15 7	
675	875	13,279	14,155	0 14 3	0 15 9	† Includes Rs. 7,662 as detailed below, being the difference between the values of cheques issued and cashed during the year :—
6	1,802	12,050	13,557	0 7 1	0 10 1	
378	778	4,997	5,363	0 5 8	0 6 8	
106	106	9,251	13,907	0 11 9	0 12 9	
1,782	1,892	17,320	21,749	0 9 2	0 14 9	
4,844	17,247	1,52,094	1,77,918	1 0 5	1 4 5	
357	3,840	23,978	27,978	1 5 8	1 11 7	
1,021	1,651	16,809	19,028	0 11 5	0 13 10	
1,378	5,491	40,787	47,006	0 15 6	1 3 4	
1,130	15,017	71,610	84,312	1 10 9	2 15 8	
...	120	3,810	4,322	1 3 7	1 10 4	
493	493	11,602	13,563	1 10 1	2 1 11	
...	2,434	14,035	14,496	0 7 7	0 13 1	
...	1,926	9,006	9,810	0 12 7	1 6 7	
1,623	19,990	1,10,063	1,26,503	1 2 10	1 15 7	
13,234†	1,52,076	7,94,855	10,06,179	1 8 4	2 2 10	

	Rs.
Faridpur ...	929
Barisal ...	8,084
Pirojpur ...	123
Patuakhali ...	1,146
Total ...	10,281

	Rs.
Dacca ...	3,166
Narayanganj ...	146
Mymensingh ...	666
Muktagacha ...	328
Sherpur ...	529
Kishorganj ...	6
Bazitpur ...	378
Tangail ...	971
Faridpur ...	375
Barisal ...	1,115
Total ...	7,662

Form No. II.—Statement showing the Income of the

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
		CHITTAGONG DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong ...	18	Chittagong ...	22,752	...	...	...	...	...	...	...
	19	Cox's Bazar ...	2,642	...	...	...	...	...	...	...
		Total ...	25,394	...	...	...	...	...	...	...
Tippera ...	20	Comilla ...	10,421	...	...	...	...	...	...	...
	21	Brahmanbaria	3,831	...	...	...	...	...	...	...
	22	Chandpur ...	4,658	...	...	...	...	...	...	...
		Total ...	18,910	...	...	...	...	...	...	...
Noakhali ...	23	Noakhali ...	2,260	...	...	...	...	...	...	...
		Divisional total	46,564	...	...	...	...	...	...	...

Rates and Taxes.

Octroi.									
(h)	(i)								
Class VIII (Metals).	Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	33,014	5,822	1,051	4,607	...	...	21,456
...	...	...	591	...	...	1,912	...	...	...
...	...	...	33,605	5,822	1,051	6,519	...	...	21,456
...	...	...	2,322	1,776	425	2,699	...	...	7,983
...	...	...	262	52	...	250	...	...	2,716
...	...	...	11,128	...	274	3,138	...	...	7,687
...	...	...	13,712	1,828	699	6,087	...	...	18,386
...	...	...	5,682	702	233	...	...	...	5,250
...	...	...	52,999	8,352	1,983	12,606	...	...	45,092

Municipal Rates and Taxes-concld.		Realisations under special Acts.							
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	383	66,333	783	679	22	...	...	...	1,484
1,502	2	4,007	136	...	...	...	...	...	136
1,502	385	70,340	919	679	22	...	...	...	1,620
11,000	28	26,233	628	136	28	...	...	...	792
8,092	70	11,442	352	...	5	...	...	...	357
...	...	22,227	41	...	...	56	...	...	97
19,092	98	59,902	1,021	136	33	56	...	...	1,246
...	30	11,897	211	...	6	...	...	...	217
20,594	513	1,42,139	2,151	815	61	56	...	...	3,083

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, *serais* (rest-houses) dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial-grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
504	...	...	8,188	...	1,561	...	...	...	...
...	40	...	...	...	191	...	...	...	...
504	40	...	8,188	...	1,752	...	...	...	...
28	510	14	...	...	48	...	...	...	...
238	30	...	...	...	...	...	...	...	...
17	...	...	...	...	...	...	...	...	...
283	30	14	...	...	48	...	...	...	...
99	...	5	...	...	60	...	...	...	...
886	580	19	8,188	...	1,860	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	767	...	...	...	...	11,020
...	...	...	...	8	...	...	...	...	239
...	...	...	...	775	...	...	...	...	11,259
...	...	...	...	205	...	...	...	...	805
...	...	...	...	124	...	...	...	...	392
...	...	...	...	118	...	...	...	...	135
...	...	...	...	447	...	...	...	...	1,332
...	...	...	...	147	...	...	...	...	311
...	...	...	...	1,369	...	...	...	...	12,902

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,600	1,898	...	...	...	...	...	60	...	18,558
800	...	...	...	...	...	...	...	...	800
17,400	1,898	...	...	...	...	...	60	...	19,358
1,000	...	1,275	...	...	1,200	...	...	1,044	4,519
3,300	...	60	...	...	450	850	...	875	5,535
1,000	600	35	...	...	150	1,950	...	223	3,958
5,300	600	1,370	...	...	1,800	2,800	...	2,142	14,012
500	...	...	...	...	...	...	...	...	500
23,200	2,498	1,370	...	...	1,800	2,800	60	2,142	33,870

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and debt.					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
332	934	1,266	98,661	...	...	...	...	...	13,092
...	91	91	6,273	...	...	...	...	50	...
332	1,025	1,357	1,03,934	...	...	...	...	50	13,092
6	241	247	32,596	...	...	...	...	...	3,841
...	1,545	1,545	19,271	...	...	...	...	...	1,923
...	519	519	26,936	...	...	...	...	50	987
6	2,305	2,311	78,803	...	...	...	...	50	6,751
...	366	366	13,291	...	...	...	...	50	831
338	3,696	4,034	1,96,028	...	...	...	...	150	20,674

Municipalities in Eastern Bengal and Assam during the year ending 31st March 1909.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 28) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	13,092	1,11,753	1,34,505	2 15 11	4 7 3	
796	846*	6,119	8,761	0 14 9	1 3 5	* Including Rs. 182 refunds.
796	13,938	1,17,872	1,43,266	2 10 6	3 14 9	
300	4,141	36,737	47,138	1 5 10	1 11 2	
2,163	4,086	23,357	27,188	0 9 2	0 15 5	
1,488	2,525	29,461	34,119	2 5 11	2 14 0	
3,951	10,752	89,555	1,08,465	1 3 9	1 10 0	
185	1,066	14,357	16,617	1 13 2	2 0 7	
4,932	25,756	2,21,784	2,68,348	1 11 11	2 6 6	

Form No. 11.—Statement showing the income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates Oct						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi ...	24	Rampur-Boalia	4,329	...	...	...	...	...	...	...
	25	Nator ...	4,499	...	...	...	...	...	...	...
		Total ...	8,828	...	...	...	...	...	...	...
Dinajpur ...	26	Dinajpur ...	4,429	...	...	...	...	...	...	...
Jalpaiguri ...	27	Jalpaiguri ...	10,822	...	...	...	...	...	...	...
Rangpur ...	28	Rangpur ...	3,302	...	...	...	...	...	...	...
Bogra ...	29	Bogra ...	4,866	...	...	...	...	...	...	...
	30	Sherpur ...	1,954	...	...	...	...	...	...	
		Total ...	6,820	...	...	...	...	...	...	...
Pabna ...	31	Pabna ...	4 1	...	...	...	...	...	...	...
	32	Sirajganj ...	4,221	...	...	...	...	...	...	...
		Total ...	4,632	...	...	...	...	...	...	...
Malda ...	33	English Bazar	10,893	...	...	...	...	...	...	...
	34	Old Malda ...	1,508	...	...	...	...	...	...	...
	35	Nawabganj ...	6,278	...	...	...	...	...	...	...
		Total ...	18,679	...	...	...	...	...	...	...
		Divisional Total	57,512	...	...	...	...	...	...	...
SURMA VALLEY AND HILL DISTRICTS.										
Cachar ...	36	Silchar ...	1,623	...	...	...	...	...	...	...
	37	Hailakandi Union.	1,361	...	...	...	...	...	...	...
		Total ...	2,984	...	...	...	...	...	...	...
Sylhet ...	38	Sylhet ...	215	...	...	...	...	...	...	...
	39	Habiganj Union	2,511	...	...	...	...	...	...	...
		Total ...	2,726	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	40	Shillong Station.	9,931	...	...	...	...	...	...	...
		Divisional Total	15,641	...	...	...	...	...	...	...

and Taxes.

roi.

(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	2,733	6,245	201	1,395	...	...	6,083
...	...	...	240	2,551	862	...	...	...	4,102
...	...	...	3,973	8,796	1,063	1,395	...	...	10,185
...	...	...	3,075	6,772	863	2,250	...	...	8,522
...	...	...	2,289	577	363	...	...	...	7,572
...	...	...	2,371	6,164	454	...	...	...	7,929
...	...	...	2,462	2,484	568	1,130	...	...	8,922
...	...	...	34	1,662	...	22	...	...	2,016
...	...	...	2,496	4,146	568	1,152	...	...	10,938
...	...	...	2,008	1,835	187	2,046	...	...	6,927
...	...	...	425	1,269	273	763	...	...	3,997
...	...	...	2,433	3,104	460	2,809	...	...	10,924
...	...	...	1,332	1,294	3	650	...	...	3,965
...	...	...	238	648	...	...	...	...	...
...	...	...	103	900	...	...	...	...	706
...	...	...	1,673	2,842	3	650	...	...	4,671
...	...	...	18,310	32,401	3,774	8,256	...	...	60,741
...	...	...	7,981	501	...	3,567	...	...	2,893
...	...	...	465	...	...	...	...	...	...
...	...	...	8,446	501	...	3,567	...	...	2,893
...	...	...	3,290	755	...	5,655	...	...	8,067
...	...	...	...	...	...	709	...	...	...
...	...	...	3,290	755	...	6,364	...	...	8,067
...	...	...	14,210	376	...	...	7,500(b)	...	4,504
...	...	...	25,946	1,632	...	9,931	7,500	...	15,464

Municipal Rates and Taxes—*concld.*			Realisation under Special Acts.						
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,832	65	27,554	787	960	47	...	...	...	1,794
5,721	12	13,488	335	460	8	...	...	...	803
15,553	77	41,042	1,122	1,4 °0	55	...	...	...	2,597
13,786	795	36,063	906	...	6	...	...	...	912
8,642	22	19,465	527	...	30	...	...	...	557
8,311	73	25,302	454	137	...	...	...	...	591
5,618	274	21,458	313	...	5	...	...	...	318
2,896	20	6,650	513	...	...	...	8	...	521
8,514	294	28,108	826	...	5	...	8	...	839
7,933	131	21,067	529	...	7	...	...	...	536
9,843	...	16,570	414	...	11	...	...	...	425
17,776	131	37,637	943	...	18	...	...	...	961
5,769	13	13,026	968	...	3	...	...	...	9, 1
2,959	...	2,945	353	...	7	...	...	...	360
3,234	11	4,954	605	...	17	...	...	...	622
11,062	24	20,925	1,926	...	27	...	...	...	1,953
83,644	1,416	2,08,542	6,704	1,557	141	...	8	...	8,410
...	...	14,942	579	...	...	...	...	...	579
...	...	465	434	...	...	...	...	...	434
...	...	15,407	1,013	...	...	...	...	...	1,013
5,993	...	23,765	410	...	...	...	...	...	410
1,633	...	2,382	790	...	...	...	...	...	790
7,631	...	26,107	1,200	...	...	...	...	...	1,200
...	...	26,590	284	...	...	...	...	...	284
7,631	...	68,104	2,497	...	...	...	...	...	2,497

Revenue derived from Municipal property and powers apart from taxation.									
Rents of lands, houses, *serais* (rest-houses), dák-bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
182	11	24	...	...	22	...	90	...	...
66	12	32	...	372	...	...	...	...	...
248	13	56	...	372	22	...	90	...	...
132	126	180	1,512	269	150	...	...	...	...
52	...	...	...	15	...	...	...	...	...
829	96	90	...	...	...	...	...	...	...
71	30	10	3,656	...	...	...	...	...	...
...	4	...	165	...	18	...	...	...	...
71	34	10	3,821	...	18	...	...	...	...
...	268	...	...	277	...	...	...	...	...
75	199	...	...	...	1,644	...	...	...	...
75	467	...	...	277	1,644	...	...	...	...
280	42	30	...	59	1,987	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
280	42	30	...	59	1,987	...	...	...	...
1,687	778	366	5,333	992	3,821	...	90	...	...
3	56	...	...	...	4,273	...	...	...	...
...	...	...	...	...	2,152	...	...	...	...
3	56	...	...	...	6,425	...	...	...	...
261	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
261	...	...	...	...	...	...	...	...	...
592	1,498	...	...	...	450	...	...	...	6
856	1,554	...	...	...	6,875	...	...	...	6

Revenue derived from Municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	348	...	...	...	...	667
...	...	...	...	218	...	...	...	...	700
...	...	...	...	566	...	...	...	...	1,367
...	...	...	...	350	...	...	...	...	2,719
...	...	...	...	334	...	...	...	...	401
...	...	...	...	178	...	...	576	...	1,769
...	...	...	...	52	...	...	105	...	3,924
...	...	...	...	43	...	...	...	...	230
...	...	...	...	95	...	...	105	...	4,154
...	...	...	...	114	...	...	...	...	659
...	...	...	...	96	...	...	...	...	2,014
...	...	...	...	210	...	...	...	...	2,673
9	...	...	...	177	...	...	...	...	2,584
...	...	...	...	7	...	...	17	...	24
...	...	...	...	116	...	...	...	...	116
9	...	...	...	300	...	...	17	...	2,724
9	...	...	...	2,033	...	...	698	...	15,807
...	...	...	...	58	...	...	...	...	4,300
...	...	...	...	65	...	...	...	...	2,217
...	...	...	...	123	...	...	...	...	6,607
...	...	...	...	64	...	...	...	...	325
...	...	...	...	8	...	...	...	...	8
...	...	...	...	72	...	...	...	...	333
...	30	65	...	222	...	...	...	...	2,863
...	30	65	...	417	...	...	...	...	9,803

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,000	300	839	...	...	1,000	...	...	1,051	4,190
500	250	60	...	...	500	1,950	...	682	3,912
1,500	520	899	...	...	1,500	1,950	...	1,733	8,102
200	...	3,225	...	...	2,300	610	...	1,220	7,555
5,000	170	3,183	...	...	3,150	125	...	1,140	12,768
...	400	1,750	...	...	1,400	2,438	...	1,868	7,856
...	100	343	500	...	1,000	...	...	355	2,298
...	100	...	...	...	120	...	...	76	296
...	200	343	500	...	1,120	...	...	431	2,594
...	200	105	...	...	1,000	...	...	5,827	7,132
...	140	967	...	...	517	25	...	1,226	2,875
...	340	1,072	...	...	1,517	25	...	7,053	10,007
7,500	30	1,250	...	...	1,200	100	...	456	10,536
...	...	...	...	...	120	...	...	167	287
...	200	...	...	...	180	...	...	175	555
7,500	230	1,250	...	...	1,500	100	...	798	11,378
14,200	1,860	11,722	500	...	12,487	5,248	...	14,243	60,260
5,560†	...	...	...	...	400	...	...	...	5,960
1,500	...	...	...	...	...	...	...	...	1,500
7,060	...	...	...	...	400	...	...	...	7,460
...	50	...	...	...	...	...	...	...	50
...	...	...	1,360	...	...	...	...	...	1,360
...	50	...	1,360	...	...	...	...	...	1,410
10,000	...	500	...	...	...	...	...	...	10,500
17,060	50	500	1,360	...	400	...	...	...	19,370

Miscellaneous.			Total Income of year excluding opening balance.	Extraordinary and					
					Loans.			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking Fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1,243	307	1,550	35,755	...	...	...	...	...	18,203
...	119	119	19,022	...	...	...	...	...	2,594
1,243	426	1,669	54,777	...	...	...	...	...	20,797
162	518	680	47,929	...	...	...	...	...	20,375
...	33	33	33,224	...	...	...	...	...	7,392
23	84	107	35,625	...	...	...	...	25	10,539
1,468	342	1,810	29,808	...	...	...	...	...	12,940
15	719	734	8,431	...	...	...	...	...	80
1,483	1,061	2,544	38,239	...	...	...	...	...	13,020
...	208	208	29,602	...	...	...	...	...	4,607
...	526	526	22,410	...	...	...	...	...	3,492
...	734	734	52,012	...	...	...	...	...	8,099
29	65	94	27,211	...	2,500	...	...	...	4,303
6	84	90	3,706	...	...	...	...	...	1,306
...	1,638	1,638	7,885	...	...	...	...	...	...
35	1,787	1,822	38,802	...	2,500	...	...	...	5,609
2,946	4,643	7,589	3,00,608	...	2,500	...	...	25	85,831(a)
...	61	61	25,932	...	...	...	...	...	...
303	24	327	4,943	...	...	...	...	...	...
303	85	388	30,875	...	...	...	...	...	...
...	305	305	24,855	...	...	...	...	...	...
188	43	231	4,731	...	...	...	...	...	...
188	348	536	29,586	...	...	...	...	...	...
32	219	251	40,488	...	...	...	1,640	...	...
523	652	1,175	1,00,949	...	...	...	1,640	...	...

in Eastern Bengal and Assam during the year ending 31st March 1909.

debt.						
Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
70	18,273	54,028	58,357	1 4 5	1 10 5	
150	2,744	21,766	26,265	1 8 11	2 3 2	
220	21,017	75,794	84,622	1 5 9	1 12 11	
911	21,286	69,215	73,644	2 8 3	3 5 6	
1,746	9,138	42,362	53,184	1 14 5	3 3 11	
977	11,541	47,166	50,468	1 9 4	2 3 8	
1,267	14,207	44,015	48,881	3 0 4	4 3 2	
115	195	8,626	10,580	1 9 11	2 0 10	
1,82	14,402	52,641	59,461	2 8 1	3 6 7	
45	4,652	34,254	34,665	1 2 3	1 9 8	
632	4,124	26,534	30,755	0 11 5	0 15 6	
677	8,776	60,788	65,420	0 14 5	1 4 0	
400	7,203	34,414	45,307	0 15 2	1 15 10	
...	1,306	5,012	6,520	0 12 7	0 15 10	
...	...	7,885	14,163	0 6 1	0 9 9	
400	8,509	47,311	5,990	0 11 0	1 4 6	
6,313	94,669	3,95,277	4,52,789	1 5 8	1 15 3	(a) Includes Rs. 33,213 on account of Dispensary Funds as detailed below :—
...	...	25,932	27,555	1 12 2	3 0 10	
...	...	4,943	6,304	0 5 6	3 11 1	
...	...	30,875	33,859	1 9 1	3 2 3	
...	...	24,855	25,070	1 11 4	1 12 7	
...	...	4,731	7,242	0 7 1	0 14 5	* Includes Rs. 15 as imprest shown last year in column 60 of Form II.
...	...	29,586	32,312	1 5 10	1 8 8	(b) Includes Rs. 180, contribution by the military authorities for aqueduct.
...	1,640	42,128	52,059	3 5 5	5 1 4	
...	1,640	1,02,589	1,18,230	1 13 6	2 11 9	† Includes Rs. 3,060, rent of shop site in the Silchar Khas Bazar.

	Rs.
Rampur-Boalia ...	5,767
Nator ...	1,166
Dinajpur ...	5,625
Jalpaiguri ...	6,688
Rangpur ...	7,259
Bogra ...	2,131
Pabna ...	1,667
Sirajganj ...	1,302
English Bazar ...	1,142
Old Malda ...	466
Total ...	33,213

Form No. II—Statement showing the Income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Rates						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter.	Class III (Fuel, lighting and washing).	Class IV Building materials	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
Assam Valley Districts.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goalpara ...	41	Dhubri ...	5,561†	...	...	...	...	...	...	...
	42	Goalpara ...	3,820	...	...	...	...	...	...	...
		Total ...	9,381	...	...	...	...	...	...	...
Kamrup ...	43	Gauhati ...	642	...	...	...	...	...	...	...
	44	Barpeta ...	11,382	...	...	...	...	...	...	...
		Total ...	12,024	...	...	...	...	...	...	...
Darrang ...	45	Tezpur ...	3,667	...	...	...	...	...	...	...
Newgong ...	46	Nowgong ...	3,615	...	...	...	...	...	...	...
Sibsagar ...	47	Sibsagar Station	4,238	...	...	...	...	...	...	...
	48	Jorhat Union...	6,107	...	...	...	...	...	...	...
	49	Golaghat Union	1,876(a)	...	...	...	...	...	...	...
		Total ...	12,221	...	...	...	...	...	...	...
Lakhimpur ...	50	Dibrugarh ...	2,486*	...	...	...	...	...	...	...
		Divisional Total	43,394	...	...	...	...	...	...	...
		Grand Total for 1908-1909.	3,74,435	...	...	...	...	...	...	...
		Grand Total for 1907-1908.	2,99,018	...	...	...	...	...	...	...

and Taxes.

roi.

(h)	(i)								
Class VIII (Motals).	Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,293	537	...	...	...	...	4,036
...	...	...	635	970	...	...	...	...	...
...	...	...	3,928	1,507	...	...	...	...	4,036
...	...	...	9,730	1,912	...	500	12,205	...	5,727
...	...	...	4,510	528	...	668	...	...	...
...	...	...	14,240	2,440	...	1,168	12,205	...	5,727
...	...	...	4,094	869	...	377	...	...	...
...	...	...	2,237	867	...	776	...	...	...
...	...	...	2,936	252	...	1,282	...	...	887
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	2,936	252	...	1,282	...	...	887
...	...	...	5,155	1,866	...	519	...	...	4,528
...	...	...	32,590	7,801	...	4,122	12,205	...	15,178
...	...	...	2,82,061	63,733	15,269	63,764	53,246	...	2,63,420
...	...	...	*9,79,762*	*61,688*	*16,980*	*63,891*	*32,036*	...	*2,53,973*

Tal

Municipal Rates and Taxes—*concld.*			Realisations under special Acts.						
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary)					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(a)	23	24	25	26	26(a)	26(b)	26(c)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	7,866	402	...	...	...	...	...	402
3,366	...	4,971	911	...	...	...	...	...	911
3,366	...	12,837	1,313	...	...	...	...	...	1,313
...	...	30,074	2,540	117	...	...	...	...	2,657
...	...	5,706	2,669	...	...	...	...	...	2,669
...	...	35,780	5,209	117	...	...	...	...	5,326
...	...	5,340	2,386	...	...	...	...	...	2,386
...	...	3,880	1,883	...	...	...	...	...	1,883
...	...	5,357	1,456	...	...	...	...	...	1,456
1,334	...	1,334	1,279	...	...	...	...	...	1,279
1,414	...	1,414	1,338	...	...	...	...	...	1,338
2,748	...	8,105	4,073	...	...	...	...	...	4,073
...	...	12,068	1,274	...	...	...	...	...	1,274
6,114	...	78,010	16,138	117	...	...	...	...	16,255
2,01,410	2,911	9,45,814	32,868	4,085	506	56	328	6	37,849
2,04,041	*2,453*	*9,18,603*	*82,633*	*3,851*	*585*	*34*	*113*	*3*	*87,169*

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, serais (rest-houses) dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(a)	35(b)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
518	57	...	...	...	5,561	...	...	...	...
...	...	617	...	...	...	...	...	...	...
518	57	617	...	...	5,561	...	...	...	...
8	25	61	...	...	8,212	...	...	121	...
...	34	184	184	...	719	...	...	...	...
8	59	245	184	...	8,931	...	...	121	...
...	550	1,644	...	...	3,9 6	...	...	...	...
145	156	1,128	40	...	858	...	...	4	...
54	...	...	98	...	732	...	...	...	...
21	...	824	78	...	2,482	...	...	3	...
...	4	...	45	...	1,280	...	...	45	...
75	4	824	221	...	4,494	...	...	48	...
3,955	63	...	59	...	3,933	...	...	48	...
4,701	889	4,458	504	...	27,703	...	...	221	...
14,079	6,227	10,685	14,025	1,004	42,804	...	2,517	221	6
14,184	*6,032*	*8,961*	*13,496*	*363*	*45,461*	...	*2,474*	*261*	*17*

Revenue derived from municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary).				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*a*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	78	...	...	...	...	6,214
...	...	...	...	72	...	...	...	...	689
...	...	...	..	150	...	...	...	...	6,903
...	...	...	...	106	...	...	...	...	8,533
...	...	...	...	85	...	...	...	...	1,206
...	...	...	...	191	...	...	...	...	9,739
...	...	...	12	83	...	...	...	...	6,215
...	...	...	40	41	...	...	...	...	2,412
...	...	...	...	203	...	...	...	...	1,087
...	...	...	...	26	...	...	...	...	3,434
...	...	...	...	48	...	...	...	...	1,422
...	...	...	...	277	...	...	...	...	5,943
...	...	...	...	344	...	...	...	...	8,402
...	...	...	52	1,086	...	...	...	...	39,614
9	30	65	12,142	7,933	2,536	...	1,444	...	1,15,927
6	*171*	*20*	*11,074*	*8,673*	*1,291*	...	*1,400*	...	*1,12,875*

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,500	20	...	...	...	...	...	...	...	1,520
1,000	...	...	...	...	...	...	...	...	1,000
2,500	20	...	...	...	...	...	...	...	2,520
10,775	500	...	...	...	...	...	...	...	11,275
2,500	...	...	...	...	...	...	...	...	2,500
13,275	500	...	...	...	...	...	...	...	13,775
5,000	150	...	...	...	...	...	200	...	5,350
5,000	...	...	...	...	...	...	...	...	5,000
5,000	...	...	...	...	...	...	...	...	5,000
2,000	40	...	...	...	...	...	...	...	2,040
1,500	...	...	...	...	...	...	...	...	1,500
8,500	40	...	...	...	...	...	...	...	8,540
8,000	...	...	...	...	...	...	...	...	8,000
42,275	710	...	...	...	...	...	200	...	43,185
1,57,635	6,678	19,841	1,860	...	34,547	15,278	260	31,507	2,67,606
2,61,574(b)	*7,472*	*15,014*	*1,200(c)*	...	*28,531*	*4,800*	*221*	*30,697*	*3,42,409*

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and debt.					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of Sinking Fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
...	319	319	16,321	...	...	...	...	...	...
...	145	145	7,716	...	...	...	...	...	...
...	464	464	24,037	...	...	...	...	...	...
140	535	675	53,214	...	...	...	...	100	...
...	23	23	12,104	...	...	...	...	...	...
140	558	698	65,318	...	...	...	...	100	...
841	43	884	20,175	...	...	...	...	...	...
214	...	214	13,389	...	...	...	...	60	...
1	223	224	13,124	...	...	...	...	...	...
...	20	20	8,107	...	...	...	...	100	...
30	...	30	15,704	...	...	...	...	...	...
31	243	274	26,935	...	...	...	...	100	...
423	410	833	30,577	...	...	...	...	50	3
1,649	1,718	3,367	1,80,431	...	...	...	...	310	3
18,288	35,811	53,599	14,20,795	...	77,500	...	1,640	1,610	1,69,225
24,056	*80,796*	*54,852*	*14,65,903*	...	*1,12,000*	...	*1,680*	*1,595*	*1,38,783*

in Eastern Bengal and Assam during the year ending 31st March 1909—concld.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
200	200	16,521	22,082	1 12 6	3 11 3	† The sum of Rs. 1,515 has been adjusted.
...	...	7,716	11,536	0 12 7	1 3 7	
200	200	24,237	33,618	1 3 2	2 3 11	
37	137	53,351	53,993	2 9 3	4 9 0	
...	...	12,104	23,486	0 10 5	1 6 1	
37	137	65,455	77,479	1 12 0	3 3 2	(a) Rupees 4 were shown more in the Accountant General's statement for September 1907.
176	176	20,351	24,018	1 0 11	3 15 11	
...	60	13,449	17,064	0 14 0	3 0 4	
...	...	13,124	17,362	0 15 0	2 4 9	
...	100	8,207	14,314	0 7 4	2 12 8	
170	170	5,874	7,750	0 9 7	2 6 8	
170	270	27,205	39,426	0 11 9	2 7 3	
281	334	30,911	33,397	1 2 9	2 15 6	* The sum of Rs. 2,570 has been adjusted.
864	1,177	1,81,608	2,25,002	1 4 2	2 14 8	
25,343	2,75,318	16,96,113	20,70,548	1 8 0	2 4 1	(b) Rupees 1,000 were not included in the figure shown in 1907-1908.
23,757	2,77,765	17,43,573	20,42,691	1 7 5	2 5 4	(c) Rupees 1,000 were wrongly added to the figure shown in 1907-1908.

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General administration—Office establishment, inspection, Honorary Magistrate's establishments, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	1	Dacca ...	8,153	7,536	...	527	120	...	...	16,386
	2	Narayanganj ...	3,485	1,929	...	...	7	40	...	5,461
		Total ...	11,638	9,515	...	527	127	40	...	21,847
Mymensingh	3	Mymensingh ...	1,260	1,393	...	...	...	...	...	2,653
	4	Muktagacha ...	417	600	...	...	...	...	...	1,017
	5	Jamalpur ...	476	798	...	...	...	...	...	1,274
	6	Sherpur ...	596	623	...	...	...	...	...	1,219
	7	Kishorganj ...	449	604	...	...	...	...	...	1,053
	8	Bazitpur ...	278	317	...	...	...	...	...	595
	9	Netrakona ...	429	625	...	...	...	...	...	1,054
	10	Tangail ...	393	550	116	...	...	...	...	1,059
		Total ...	4,298	5,510	116	...	...	...	...	9,924
Faridpur	11	Faridpur ...	582	984	...	210	17	...	...	1,793
	12	Madaripur ...	436	805	...	...	...	...	...	1,241
		Total ...	1,018	1,789	...	210	17	...	...	3,034
Bakarganj	13	Barisal ...	1,040	1,984	...	...	5	...	...	3,029
	14	Nalchiti ...	283	392	...	...	...	...	...	675
	15	Jhalakati ...	400	439	...	...	...	...	...	839
	16	Pirojpur ...	479	378	...	...	...	...	...	857
	17	Patuakhali ...	380	185	...	...	...	...	...	565
		Total ...	2,582	3,378	...	...	5	...	...	5,965
		Divisional Total	19,536	20,192	116	737	149	40	...	40,770

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39	8,499	...	118	8,656	...	25,708	...	5,437	2,01,926
...	5,470	44	13	5,527	66,438	10397	424	1,781	32,149
39	13,969	44	131	14,183	66,438	36,105	424	7,218	2,34,078
...	2,198	...	2	2,200	354	16,546	...	1,154	13,570
...	825	...	3	828	...	380	...	150	3,318
...	748	5	15	768	...	1,041	500	348	4,568
...	433	15	38	486	...	245	...	246	3,975
...	628	...	1	629	...	776	7	194	2,325
...	312	...	1	313	201	...	...	50	855
...	360	...	...	360	...	618	81	30	3,699
8	948	...	1	957	...	5,516	186	...	3,267
8	6,452	20	61	6,541	555	25,122	774	2,172	35,577
6	1,050	...	4	1,060	941	661	...	152	7,803
...	1,447	...	1	1,448	748	...	132	...	3,275
6	2,497	...	5	2,508	1,689	661	132	152	11,078
10	2,319	...	3	2,332	...	395	93	418	14,136
...	460	4	4	468	...	254	...	118	267
...	1,335	...	5	1,340	...	84	298	587	3,201
...	1,047	...	2	1,049	...	1,040	...	82	1,928
...	546	...	13	559	...	982	...	160	389
10	5,707	4	27	5,748	...	2,755	391	1,365	19,921
63	28,625	68	224	28,980	68,68	64,643	1,721	10,907	3,00,654

Public health and							
Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
72	11,285	...	808	1,514	...	...	435
...	5,290	...	197	1,072	81	170	115
72	16,575	...	1,005	2,586	81	170	550
326	8,098	...	131	...	84	...	...
...	164	...	64	...	1	...	...
49	2,355	...	82	...	184	...	...
20	1,634	...	93	...	...	...	4
2	2,500	...	64	25	...	...	...
...	833	...	62	...	...	...	...
...	347	...	62	...	121	...	35
...	...	...	79	...	...	...	...
397	15,931	...	637	25	390	...	39
55	3,182	...	46	...	...	...	...
...	1,916	...	90	978	...	...	...
55	5,098	...	136	978	...	...	...
172	15,351	...	141	...	...	...	...
50	747	...	62	...	...	...	...
6	2,678	...	74	...	10	...	72
14	2,513	...	86	...	...	...	...
18	2,678	...	83	...	...	...	...
260	23,967	...	446	...	10	...	72
784	61,571	...	2,224	3,589	481	170	661

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
697	...	1,710	15	36,973	219	2,86,802
334	...	1,337	203	10,757	17	1,30,762
1,031	...	3,047	218	47,730	236	4,17,564
250	...	924	1,759	5,758	14	48,968
...	...	240	528	1,315	3	6,163
...	...	507	100	3,952	29	13,715
...	...	565	32	2,212	18	9,044
...	...	287	156	948	19	7,303
...	...	43	213	862	...	3,119
...	...	60	119	3,756	...	8,928
...	...	399	249	1,607	2	11,305
250	...	3,025	3,156	20,410	85	1,08,545
...	...	311	52	5,136	26	18,365
...	...	348	134	4,552	3	12,176
...	...	659	186	9,688	29	30,541
60	...	620	92	7,497	52	39,027
...	...	...	125	389	...	2,012
24	...	240	450	2,022	...	9,746
24	...	42	25	1,251	...	7,005
25	...	147	...	630	...	5,112
133	...	1,049	692	11,789	52	62,902
1,414	...	7,780	4,252	89,617	402	6,19,552

Public Instruction.				Contributions.	Interests on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	4,908	...	4,908	300	...	3,401	...	9,290
...	2,200	...	2,200	...	...	5,850	...	12
...	7,108	...	7,108	300	...	9,251	...	9,302
...	1,115	...	1,115	...	...	326	...	823
...	424	...	424	...	...	...	...	...
...	425	...	425	269	...	...	...	1,300
...	348	...	348	...	...	...	...	...
...	250	...	250	...	...	...	...	321
...	144	...	144	...	...	...	...	...
...	472	...	472	...	...	...	...	...
...	415	...	415	...	...	...		...
...	3,593	...	3,593	269	...	326	...	2,444
...	300	...	300	...	...	113	...	286
...	385	...	385	...	...	...	...	...
...	685	...	685	...	...	113	...	286
...	780	24	804	...	...	83	...	1,289
...	103	...	103	...	...	...	...	...
...	300	60	360	...	...	...	...	...
...	321	...	321	...	...	...	...	...
...	150	...	150	...	...	...	...	...
...	1,654	84	1,738	...	...	83	...	1,289
...	13,040	84	13,124	569	...	9,773	...	13,321

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary.)							
Printing charges.	Law charges.	Provident Fund.	Rents of Lands.	Miscellaneous.	Total.	Total.	Total Expenditure.
45	45(a)	45(b)	45(c)	45(d)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,090	1,985	591	...	5,674	9,340	22,031	3,89,083
511	11	252	...	6,205(a)	6,979	12,841	1,56,791
1,601	1,996	843	...	11,879	16,319	34,872	4,95,874
215	185	156	...	471	1,027	2,176	57,112
84	192	28	...	97	401	401	8,833
164	94	35	...	548	841	2,141	18,692
135	69	31	...	233	468	468	11,565
124	10	16	...	165	315	636	9,871
54	...	3	...	17	74	74	4,245
67	5	20	...	65	157	157	10,97
127	299	23	...	153	602	602	14,338
970	854	312	...	1,749	3,885	6,655	1,35,527
125	51	61	...	257	494	893	22,411
191	11	33	...	80	315	315	15,565
316	62	94	...	337	809	1,208	37,976
165	275	96	...	489(b)	1,025	2,397	47,589
40	...	8	...	85	133	133	3,391
100	4	24	...	519	647	647	12,932
133	3	19	...	213	368	368	9,600
...	...	9	...	454	463	463	6,849
438	282	156	...	1,760	2,636	4,008	80,361
3,325	3,194	1,405	...	15,725	23,649	46,743	7,49,738

Extraordinary and Debt.							
Investments.				Advances.			
In securities other than for Sinking Funds.	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	...	...	4,233	180	18,172	3,700	26,285
...	...	...	2,533	50	11,545	520	14,648
...	...	...	6,766	230	29,717	4,220	40,933
...	...	...	1,471	...	7,572	533	9,576
...	...	...	...	...	658	...	658
...	...	...	...	...	2,904	722	3,626
...	...	...	...	...	400	121	521
...	...	...	...	1,010	947	154	2,111
...	...	...	...	...	680	...	680
...	...	...	...	...	...	262	262
...	...	...	...	...	110	322	432
...	...	...	1,471	1,010	13,271	2,114	17,866
...	...	...	254	...	3,541	3	3,798
...	...	...	...	...	1,642	45	1,687
...	...	...	254	...	5,183	48	5,485
8,400	150	...	4,833	...	14,675	471	28,529
...	...	...	...	...	120	38	158
...	...	...	...	...	...	152	152
...	...	...	...	...	3,741	...	3,741
...	...	...	...	...	1,139	...	1,139
8,400	150	...	4,833	...	19,675	661	33,719
8,400	150	...	13,324	1,240	67,846(c)	7,043(d)	98,003

stern Bengal and Assam during the year ending 31st March 1909—continued.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
3,65,368	3,634	88,889	92,523	4,57,891	
1,71,439	2,605	22,817	25,422	1,96,861	(a) Includes Rs. 148 being rent of land.
5,36,807	6,239	1,11,706	1,17,945	6,54,752	
66,688	1,384	6,018	7,402	74,090	
9,491	352	979	1,331	10,822	
22,218	1,442	615	2,057*	24,275	* Includes Rs. 60, which were realised on the 31st March 1909, but deposited in the Treasury in April 1909.
12,086	529	1,540	2,069	14,155	
11,982	356	1,219	1,575	13,557	
4,925	378	60	438	5,363	
11,233	67	2,607	2,674	13,907	
14,770	971	6,008	6,979	21,749	
1,53,393	5,479	19,046	24,525	1,77,918	
26,209	512	1,257	1,769	27,978	
17,252	124	1,652	1,776	19,028	
43,461	636	2,909	3,545	47,006	
76,118	2,669	5,525	8,194	84,312	(b) Includes Rs. 165 being rent of land.
3,549	...	773	773	4,322	(c) Includes Rs 1,4618 on account of Dispensary Funds as detailed below :—
13,084	...	479	479	13,563	
13,341	...	1,155	1,155	14,496	
7,988	...	1,822	1,822	9,810	
1,14,080	2,669	9,754	12,423	1,26,503	
8,47,741	15,023	1,43,415	1,58,438	10,06,179	

	Rs.
Jamalpur	1,294
Madaripur	1,012
Barisal	9,412
Pirojpur	2,541
Patuakhali	359
Total	14,618

(d) Includes Rs. 842 as detailed below, being the difference between the values of cheques cashed and issued during the year :—

	Rs.
Jamalpur	611
Netrakona	192
Madaripur	45
Total	848

FORM No. III.—*Statement showing the Expenditure of the Municipalities in*

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General Administration—Office establishment, Inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5		7	8	9	10	11
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong ...	18	Chittagong ...	2,084	3,201	999	593	15	860	...	7,732
	19	Cox's Bazar ...	209	444	...	...	...	...	...	653
		Total ...	2,293	3,645	999	593	15	860	...	8,405
Tippera ...	20	Comilla ...	1,002	1,330	...	...	43	...	...	2,375
	21	Brahmanbaria	490	550	...	5	...	42	...	1,087
	22	Chandpur ...	598	576	...	106	56	...	...	1,336
		Total ...	2,090	2,456	...	111	99	42	...	4,798
Noakhali ...	23	Noakhali ...	544	545	...	...	90	...	...	1,179
		Divisional Total	4,927	6,646	999	704	204	902	...	14,382

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	2,912	...	1	2,958	...	2,998	...	2,822	37,707
17	359	...	2	378	...	761	...	407	1,113
62	3,271	...	3	3,336	...	3,759	...	3,229	38,820
5	1,621	16	54	1,696	...	880	...	1,086	11,056
2	570	...	1	573	1,429	2,113	...	300	3,420
...	1,094	...	37	1,131	...	224	...	328	11,664
7	3,285	16	92	3,400	1,429	3,217	...	1,714	26,140
...	617	...	52	669	...	277	...	365	5,275
9	7,173	16	147	7,405	1,429	7,253	...	5,308	70,235

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
490	2,500	...	295	142	427	...	211
...	480	...	60	534	...	1	...
490	2,980	...	355	676	427	1	211
...	7,286	...	70	83	60	...	...
9	2,140	...	60	...	50	...	3
...	1,378	...	43	...	...	...	...
9	10,804	...	173	83	110	...	3
828	646	...	61	...	...	...	...
1,327	14,430	...	589	759	537	1	214

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100	...	2,301	772	22,824	499	74,088
...	...	383	10	712	...	1,461
100	...	2,684	782	23,536	499	78,549
...	...	882	5	5,708	...	27,116
...	...	300	2,133	2,908	...	14,865
...	...	120	1,173	7,810	...	22,740
...	...	1,302	3,311	16,426	...	64,721
225	...	193	...	543	...	8,413
325	...	4,179	4,093	40,505	499	1,51,683

Public Instruction.				Contributions.				
					Interest on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, Menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due ton account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,980	2,316	...	14,296	...	...	149	...	43
...	372	18	390	...	...	...	...	...
11,980	2,688	18	14,686	...	...	149	...	43
600	72	...	672	376	...	...	...	...
...	490	...	490	...	...	...	...	...
600	684	...	1,284	...	...	225	...	...
1,200	1,246	...	2,446	376	...	225	...	...
...	282	...	282	...	...	...	...	...
13,180	4,216	18	17,414	376	...	374	...	43

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary).						Total.	Total expenditure.
Printing charges.	Law charges.	Provident Fund.	Rents of lands.	Miscellaneous.	Total.		
45	45(a)	45(b)	45(c)	45(d)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	3,091	3,091	3,283	1,02,377
3	...	...	...	111	114	114	5,996
3	...	...	...	3,202	3,205	3,397	1,08,373
179	118	32	...	71	400	400	82,635
269	...	...	...	423	692	692	17,707
163	259	33	...	408	863	1,088	27,579
611	377	65	...	902	1,955	2,180	77,921
75	7	20	...	226	328	328	10,871
689	384	85	...	4,330	5,488	5,905	1,97,165

Extraordinary and Debt.							
Investments.		Payment to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.
In securities (other than for Sinking Funds).	In Savings Bank.			Permanent.	Other.		
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	2,555	...	21,600	458	24,613
...	...	...	...	50	1,877	...	1,927
...	...	...	2,555	50	23,477	458	26,540
...	...	...	...	...	4,541	3,485	8,026
...	...	...	...	...	2,865	175	3,040
...	...	...	1,959	50	600	12	2,621
...	...	...	1,959	50	8,006	3,672	13,687
...	...	...	...	50	836	220	1,106
...	...	...	4,514	150	32,319	4,350	41,333

Eastern Bengal and Assam during the year ending 31st March 1909—continued.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
1,26,990	100	7,415	7,515	1,34,505	
7,923	665	173	838*	8,761	* Includes Rs. 120 paid on the 22nd March 1909 to the President, Cox's Bazar Dispensary Trust Fund.
1,34,913	765	7,588	8,353	1,43,266	
40,661	91	6,406	6,497†	47,158	† Includes Rs. 2,178 on account of Dispensary Fund.
20,747	2,246	4,195	6,441	27,188	
30,200	1,709	2,210	3,919	34,119	
91,608	4,046	12,811	16,857	1,08,465	
11,977	761	3,879	4,640	16,617	
2,38,498	5,572	24,278	29,850	2,68,348	

FORM No. III.—Statement showing the Expenditure of the Municipalities in

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General Administration—Office establishment, Inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi	24	Rampur-Boalia	1,449	2,387		...	...	...	...	3,836
	25	Nator	839	987	...	...	...	...	...	1,826
		Total	2,288	3,374	...	...	...	...	...	5,662
Dinajpur	26	Dinajpur	1,605	1,872	...	...	2	...	...	3,479
Jalpaiguri	27	Jalpaiguri	1,127	843	...	...	...	...	...	1,970
Rangpur	28	Rangpur	1,319	2,258	...	11	...	...	...	3,588
Bogra	29	Bogra	1,151	950	...	...	...	...	...	2,101
	30	Sherpur	413	649	...	...	...	...	...	1,062
		Total	1,564	1,599	...	...	...	...	...	3,163
Pabna	31	Pabna	678	1,649	...	...	...	...	...	2,327
	32	Sirajganj	598	1,002	...	...	...	...	...	1,600
		Total	1,276	2,651	...	...	...	...	...	3,927
Malda	33	English Bazar	1,013	871	...	...	...	...	...	1,884
	34	Old Malda	340	231	...	...	...	...	...	571
	35	Nawabganj	491	704	...	...	...	...	...	1,195
		Total	1,844	1,806	...	...	...	...	...	3,650
		Divisional Total	11,023	14,403	...	11	2	...	...	25,439
SURMA VALLEY AND HILL DISTRICTS.										
Cachar	36	Silchar	749	391	...	...	...	...	...	1,140
	37	Hailakandi Union	447	103	...	...	25	...	...	575
		Total	1,196	494	...	...	25	...	...	1,715
Sylhet	38	Sylhet	1,399	1,975	...	...	29	...	...	3,403
	39	Habiganj Union	450	...	...	60	...	...	...	510
		Total	1,849	1,975	...	60	29	...	...	3,913
Khasi and Jaintia Hills.	40	Shillong Station	2,453	153	...	30	161	...	...	2,797
		Divisional Total	5,498	2,622	...	90	215	...	...	8,425

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
401	2,294	...	11	2,706	307	617	464	1,975	9,687
7	1,293	...	8	1,308	...	288	...	635	6,083
408	3,587	...	19	4,014	307	905	464	2,610	15,770
7	3,399	6	30	3,442	...	421	211	364	15,504
...	1,721	...	23	1,744	192	84	...	...	9,540
7	2,717	18	...	2,742	...	632	419	1,694	13,680
4	1,347	...	3	1,354	...	249	1,998	442	9,721
...	717	...	2	719	...	62	...	158	2,902
4	2,064	...	5	2,073	...	311	1,998	600	12,623
...	1,106	...	13	1,119	...	1,543	...	1,245	7,077
...	1,403	...	15	1,418	1,132	...	39	...	5,763
...	2,509	...	28	2,537	1,132	1,543	39	1,245	12,840
...	656	...	42	698	...	1,059	7,867	1,666	6,586
...	228	...	10	238	33	...	...	154	676
...	429	...	5	434	...	250	...	...	1,281
...	1,313	...	57	1,370	33	1,309	7,867	1,820	8,543
426	17,310	24	162	17,922	1,664	5,205	10,998	8,333	88,500
...	2,380	...	...	2,380	1,349	961	705	614	10,232
...	346	...	...	346	178	...	906	...	880
...	2,726	...	...	2,726	1,527	961	1,611	614	11,112
1	1,098	...	...	1,099	474	...	905	...	8,958
...	272	...	...	272	684	57	480	38	2,047
1	1,370	...	...	1,371	1,158	57	1,385	38	11,005
...	2,959	...	34	2,993	2,594	2,546	1,669	216	17,195
1	7,055	...	34	7,090	5,279	3,564	4,665	868	39,312

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.
21(*a*)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,686	...	173	1,782	1,127	...	116
26	2,832	...	56	...	...	...	...
26	11,518	...	229	1,782	1,127	...	116
20	9,658	...	124	...	7	...	430
...	6,348	...	140	...	...	...	...
72	12,746	...	214	...	26	...	224
...	3,293	...	81	...	...	...	120
228	1,171	...	88	...	...	...	16
228	4,464	...	169	...	...	...	136
...	4,236	...	120	73	6	...	14
...	4,760	...	170	74	...	...	340
...	8,996	...	290	147	6	...	354
...	4,245	...	160	111	50	...	...
...	771	...	22	...	...	...	...
...	1,629	...	162	...	6	...	...
...	6,645	...	344	111	56	...	...
346	60,375	...	1,510	2,040	1,222	...	1,260
...	1,775	...	60	633	124	...	296
...	250	...	...	747	200	...	9
...	225	...	60	1,380	324	...	305
...	2,660	...	60	...	...	...	...
...	175	...	...	...	256	30	...
...	2,835	...	60	...	256	30	...
...	477	...	96	30	166	...	824
...	5,337	...	216	1,410	746	30	1,129

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	796	386	3,021	45	29,182
...	...	438	...	3,167	21	13,546
...	...	1,234	386	6,188	66	42,728
...	...	707	88	5,330	2	32,866
...	...	192	480	6,653	7	23,636
...	...	360	...	2,309	18	32,394
24	...	535	...	2,997	...	19,460
...	...	165	8	864	8	5,670
24	...	700	8	3,861	8	25,130
...	...	491	...	2,268	22	17,095
...	...	458	147	2,882	21	15,786
...	...	949	147	5,150	43	32,881
...	...	404	...	1,599	24	23,771
...	...	...	...	938	...	2,594
...	...	183	5	3,143	193	6,852
...	...	587	5	5,680	217	33,217
24	...	4,729	1,114	35,171	361	2,22,852
...	120	916	...	3,010	...	20,795
...	...	...	...	1,196	...	4,366
...	120	916	...	4,206	...	25,161
...	125	1,174	1	2,031	...	16,388
...	...	...	8	288	...	4,063
...	125	1,174	9	2,319	...	20,451
...	...	...	4,778	6,855	...	37,446
...	245	2,090	4,787	13,380	...	83,058

Public Instruction.				Contributions	Interest on loans.			
Schools and Colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,217	...	...	1,217	...	20*	14*	...	4
33	1,063	48	1,144	...	...	...	...	...
1,250	1,063	48	2,361	...	20	14	...	4
3,056	224	39	3,329	...	32	16	...	494
933	...	...	933	...	...	589	...	...
...	966	60	1,026	...	...	...	...	262
5,632	380	7	6,019	...	...	...	...	3,107
343	96	...	439	...	...	153	...	15
5,975	476	7	6,458	...	...	153	...	3,122
...	1,221	55	1,276	...	...	...	...	...
...	876	50	926	...	...	312	...	...
...	2,097	105	2,202	...	...	312	...	...
...	580	...	580	...	...	...	...	33
...	473	...	473	...	...	...	...	6
...	385	...	385	...	...	...	...	...
...	1,438	...	1,438	...	...	...	...	39
11,224	6,264	259	17,747	...	52	1,084	...	3,921
...	755	...	755	120	...	...	...	...
...	315	...	315	...	...	...	...	...
...	1,070	...	1,070	120	...	...	...	...
...	649	222	871	312	84§	...	...	...
...	168	...	168	...	...	...	...	...
...	817	222	1,039	312	84	...	...	...
...	792	...	792	...	320	...	...	...
...	2,679	222	2,901	432(d)	404	...	...	...

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary).							
Printing charges.	Law charges.	Provident Fund.	Rents of lands.	Miscellaneous.	Total.	Total.	Total Expenditure.
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
170	72	97	...	699	1,038	1,076	38,017
141	34	52	...	54	281	281	18,105
311	106	149	...	753	1,319	1,357	56,122
225	19	155	...	256	655	1,197	44,313
235	9	78	...	417	739	1,328	29,611
578	9	102	...	74	763	1,025	40,775
389	81	38	...	1,020	1,528	4,635	33,569
150	20	43	...	496	709	877	8,767
539	101	81	...	1,516	2,237	5,512	42,336
300	240	58	...	170	768	768	22,585
209	23	47	...	929	1,208	1,520	21,250
509	263	105	...	1,099	1,976	2,288	43,835
124	23	49	...	215	411	444	27,377
79	8	20	...	53	160	166	4,042
...	71	21	...	4	96	96	8,962
203	102	90	...	272	667	706	40,381
2,600	609	760	...	4,387	8,356	13,413	2,97,373
...	...	...	307	49	356	356	25,546
...	...	...	...	...	...	...	5,602
...	...	...	307	49	356	356	31,148
...	...	...	...	146	146	230	22,303
...	...	...	...	...	...	...	5,013
...	...	...	...	146	146	230	27,316
...	...	...	...	...	...	320	44,348
...	...	...	307	195	502	906	1,02,812

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for Sinking Funds).	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	593	...	16,571	50	17,214
...	...	...	...	...	2,324	78	2,402
...	...	...	503	...	18,895	128	19,616
...	...	...	1,604	...	22,559	2,741	26,904
...	...	...	1,224	...	10,502	2,472	14,198
...	...	...	...	25	5,731	2,023	7,779
...	...	...	...	...	11,696	109	11,805
...	...	...	340	...	80	115	535
...	...	...	340	...	11,776	224	12,340
...	...	...	...	...	11,572	...	11,572
...	...	...	253	...	4,211	1,721	6,185
...	...	...	253	...	15,783	1,721	17,757
...	...	...	...	...	4,610	5	4,615
...	...	...	...	...	1,504	58	1,562
...	...	...	...	...	...	879	879
...	...	...	...	...	6,114	942	7,056
...	...	...	4,004	25	91,360‖	10,251	1,05,650
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	2,111¶	...	...	...	2,111
...	...	...	...	...	...	...	...
...	...	...	2,111	...	...	...	2,111
...	...	...	1,000	...	...	...	1,000
...	...	...	3,111	...	...	...	3,111

Eastern Bengal and Assam during the year ending 31st March 1909—continued.

Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand total.	Remarks.
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
55,231	2,884	242	3,126	58,357	* Excludes Re. 1 paid as penal interest in 1908-1909.
20,507	...	5,758	5,758	26,265	
75,738	2,884	6,000	8,884	84,622	‡ Includes Rs. 874 representing the value of uncashed cheque of 1908-1909.
71,217	603	1,824	2,427	73,644	
43,809	2,568	6,807	9,375	53,184	
48,554	874	1,040	1,914‡	50,468	
45,374	2,241	1,266	3,507	48,881	
9,302	...	1,278	1,278	10,580	
54,676	2,241	2,544	4,785	59,461	
34,457	45	463	508	34,665	
27,435	539	2,781	3,320	30,755	‖ Includes Rs. 31,936 on account of Dispensary Funds, as detailed below: -
61,592	584	3,244	3,828	65,420	
31,992	...	13,315	13,315	45,307	
5,604	...	916	916	6,520	
9,84·	476	3,846	4,322	14,163	
47,437	476	18,077	18,553	65,990	
4,03,023	10,230	39,536	49,766	4,52,789	¶ Revised figures.
25,546	...	2,009	2,009†	27,555	† Includes an imprest of Rs. 100 held by Chairman.
5,602	...	702	702(a)	6,304	(a) Excludes Rs. 28 representing the sale-proceeds of impounded cattle, shown in the Treasury Accounts in 1908-1909, but not included in the Union Accounts till August 1909.
31,148	...	2,711	2,711	33,859	(b) Includes an imprest of Rs. 20 held by Chairman.
24,414	...	656	656(b)	25,070	(c) Includes an imprest of Rs. 15 held by Chairman.
5,013	...	2,229	2,229(c)	7,242	(d) Contribution to leper asylum at Sylhet.
29,427	...	2,885	2,885	32,312	§Excludes Re. 1 paid as penal interest in 1908-1909.
45,348	...	6,711	6,711	52,059	
1,05,923	...	12,307	12,307	1,18,230	

‖ Includes Rs. 31,936 on account of Dispensary Funds, as detailed below: -

	Rs.
Rampur-Bolia ...	2,756
Nator	396
Dinajpur	6,464
Jalpaiguri	9,138
Rangpur	1,521
Bogra	1,851
Pabna	6,932
Sirajganj	1,251
English Bazar ...	1,223
Old Malda	404
Total	31,936

Form No. III.—Statement showing the Expenditure of the Municipalities in

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General Administration and Collection charges.							
			General Administration—Office establishment, Inspection, Honorary Magistrate's establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.)	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
ASSAM VALLEY DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goalpara ...	41	Dhubri ...	580	433	...	...	...	...	...	941
	42	Goalpara ...	471	423	...	...	...	...	...	894
		Total ...	979	856	...	...	...	...	...	1,835
Kamrup ...	43	Gauhati ...	1,459	1,011	...	...	17	...	...	2,487
	44	Barpeta ...	456	250	92	...	13	105	...	916
		Total ...	1,915	1,261	92	...	30	105	...	3,403
Darrang ...	45	Tezpur ...	468	616	217	...	...	...	...	1,301
Nowgong ...	46	Nowgong ...	701	486	941	2	13	...	...	2,143
Sibsagar ...	47	Sibsagar Station	784	561	271	...	55	...	...	1,671
	48	Jorhat Union ...	416	160	...	...	...	...	...	576
	49	Golaghat Union	422	216	...	...	...	...	...	638
		Total ...	1,622	937	271	...	55	...	...	2,885
Lakhimpur ...	50	Dibrugarh ...	958	789	...	...	...	...	...	1,747
		Divisional Total	6,643	4,945	1,521	2	98	105	...	13,314
		Grand Total for 1908-1909.	47,627	48,808	2,636	1,544	663	1,047	...	1,02,330
		Grand Total for 1907-1908.	*51,566*	*47,811*	*2,891*	*1,229*	*1,382*	*428*	...	*105,507*

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15	1,531	...	...	1,546	49	854	...	742	6,453
...	513	...	...	513	...	620	...	114	2,654
15	2,044	...	...	2,059	49	1,474	...	856	9,107
...	2,111	...	5	2,116	1,150	11,166	...	48	15,138
...	75	...	...	75	99	...	...	...	1,667
...	2,186	...	5	2,191	1,249	11,166	...	48	16,805
...	1,380	...	14	1,394	...	1,178	...	1,402	5,447
22	110	3	...	135	396	193	96	645	5,783
...	539	...	...	539	...	379	...	710	3,257
38	...	...	...	38	570	301	...	209	2,718
...	395	...	3	398	73	459	...	199	1,157
38	934	...	3	975	643	1,139	...	1,818	7,132
...	985	...	...	985	...	416	...	1,289	14,684
75	7,639	3	22	7,739	2,337	15,566	96	5,358	58,958
634	67,802	111	589	69,136	79,391	96,231	17,480	30,774	5,57,659
207	*60,899*	*2,442*	*619*	*163,667*	*1,23,003*	*79,086*	*13,117*	*89,474*	*4,88,783*

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	556	...	...	1,035	494	...	...
...	226	...	27	...	327	20	...
...	782	...	27	1,035	821	20	...
...	1,334	...	108	5,776	896	156	362
...	300	...	72	44	301	...	...
...	1,634	...	180	5,820	1,197	156	362
...	385	...	...	349	699	...	502
...	560	...	...	254	553	8	...
...	600	...	...	326	348	...	...
...	580	...	...	82	258	17	...
...	180	...	...	79	293	30	...
...	1,360	...	...	687	901	47	...
...	903	...	161	603	467	...	672
...	5,624	...	368	8,948	4,638	231	1,536
2,457	1,47,337	...	4,907	16,746	7,684	432	4,800
†2,351	1,30,980	‡378	4,803	19,081	6,639	294	5,166

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	717	16	2,728	...	13,644
...	...	513	...	1,786	...	6,287
...	...	1,230	16	4,514	...	19,931
...	...	959	246	4,289	18	41,646
...	...	554	891	8,745	...	12,673
...	...	1,513	1,137	13,034	18	54,319
...	...	1,022	132	4,352	234	15,902
...	...	600	233	1,839	...	11,160
...	...	801	398	3,331	29	10,571
...	...	579		1,894	...	7,292
...	...	406	70	1,478	12	4,038
...	...	1,786	544	6,503	41	21,901
...	...	1,023	234	2,767	349	23,568
...	...	7,174	2,296	33,009	642	1,46,781
1,763	245	25,952	16,542	2,11,682	1,904	12,23,926
3,667	*247*	*24,658*	*8,484*	*19,06,331*	*9,918*	*11,60,069*

Public Instruction.				Contributions				
					Interest on loans.			
Schools and Colleges	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	604	...	604	...	...	...	...	...
....	652	...	652	...	...	...	...	...
....	1,256	...	1,256	...	...	...	...	...
....	1,958	519	2,477	...	...	751*	...	...
...	799	...	799	...	...	...	...	...
...	2,757	519	3,276	...	...	751	...	...
171	340	400	911	...	...	...	...	1,048
302	116	60	478	...	...	...	...	...
655	165	...	820	...	...	...	...	1
...	478	...	478	...	...	...	...	...
...	362	...	362	...	...	...	...	...
655	1,005	...	1,660	...	...	...	...	1
1,398	345	...	1,743	...	...	359	...	518
2,526	5,819	979	9,324	...	...	1,110	...	1,567
26,930	32,018	1,562	60,510	1,377	456	12,341	...	18,852
18,810	*33,962*	*1,609*	*53,681*	*1,437*	*1,004*	*9,316*	...	*16,147*

Miscellaneous.							
Other items (to be specified in detail in as many columns as may be necessary).							
Printing charges.	Law charges.	Provident Fund.	Rents of Land.	Miscellaneous.	Total.	Total.	Total expenditure.
45	45(a)	45(b)	45(c)	45(d)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	306	306	306	17,041
...	...	...	...	55	55	55	8,401
...	...	...	...	361	361	361	25,442
...	...	...	...	1,815	1,815	2,566	51,292
...	...	...	...	105	105	105	14,568
...	...	...	...	1,920	1,920	2,671	65,860
...	...	...	...	228	228	1,276	20,784
...	...	...	...	7	7	7	13,923
...	...	...	...	183	183	184	13,785
...	...	...	...	...	...	...	8,384
...	...	...	...	343	343	343	5,779
...	...	...	...	526	526	527	27,948
...	...	...	...	1,446	1,446	2,323	30,366
...	...	...	...	4,488	4,488	7,165	1,84,323
6,614	4,187	2,250	307	29,125	42,483	74,132	15,31,411
6,828	4,612	1,794	349	30,860	44,443	70,808	14,54,962

Extraordinary and Debt.							
Investments.				Advances.			
In securities (other than for Sinking Funds).	In Savings Bank.	Payment to Sinking Fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	1,776	100	...	...	1,876
...	...	...	...	...	...	...	...
...	...	...	1,776	100	...	...	1,876
...	...	...	...	...	...	486	486
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	100	...	...	100
...	...	...	...	...	...	...	...
...	...	...	...	100	...	...	100
...	...	...	1,387	50	...	...	1,937
...	...	...	3,663	310	...	486	4,459
8,400	150	...	28,626	1,725	1,91,525	22,130	2,52,556
2,100	...	...	20,742	1,940	1,36,355	28,087	2,09,224

Eastern Bengal and Assam, during the year ending the 31st March 1909—concluded.

Total disbursement.	Balance.			Grand Total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
17,041	200	4,841	5,041	22,082	* Excludes Rs. 3 paid as penal interest in 1908-1909.
8,401	...	3,135	3,135	11,536	
25,442	200	7,976	8,176	33,618	
53,168	...	825	825	53,993	
14,568	...	8,918	8,918(a)	23,486	(a) Excludes Rs. 495 representing the values of uncashed cheque of 1906-1909.
67,736	...	9,743	9,743	77,479	
21,270	...	2,748	2,748(b)	24,018	(b) Includes an imprest of Rs. 50 held by Chairman.
13,983	...	3,081	3,081	17,064	
13,785	...	3,577	3,577(c)	17,362	(c) Includes an imprest of Rs. 100 held by Chairman and excludes Rs. 15 on account of value of outstanding cheques of 1908-1909.
8,484	...	5,830	5,830(d)	14,314	
5,779	234	1,737	1,971	7,750	(d) Excludes Rs. 5, part of the value of an outstanding cheque for Rs. 105, of which Rs. 100, shown in column 53, represent the imprest held by Chairman.
28,048	234	11,144	11,378	39,426	
32,303	281	813	1,094	33,397	† Rupees 1,136 were not included in the figure shown in 1907-1908. ‡ Rupees 1,136 were wrongly added to the figure shown in 1907-1908.
1,88,782	715	35,505	36,220	2,25,002	
17,83,967	31,540	2,55,041	2,86,581	20,70,548	
16,64,186	30,465	3,48,040	3,78,505	20,42,691	

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN EASTERN BENGAL AND ASSAM.

DURING THE YEAR

1909-1910.

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Resolution on the Annual Reports on the working of Municipalities in Eastern Bengal and Assam during the year 1909-1910.

Extract from the Proceedings of the Lieutenant-Governor of Eastern Bengal and Assam in the Municipal Department, No. 9637M., datea the 28th December 1910.

READ—

The Reports from Commissioners of Divisions on the working of Municipalities in Eastern Bengal and Assam during the year 1909-1910.

RESOLUTION.

THE number of Municipal institutions in the province during the year was raised to 51 by the constitution of the Nazira Union. The extension of Part IX of Act III of 1884 to the Jorhat and Tezpur Municipalities, the introduction of the Glanders and Farcy Act into Barisal and of the Hackney-Carriage Act into Dinajpur and Sylhet, and the adoption of rules framed under Section 241 of Act III of 1884 by the Netrakona and Comilla Municipalities were the only legal changes of any importance. General elections were held in ten Municipalities and were keenly contested. The improvement in the number of meetings held and in the average attendance was satisfactory and may be taken as an indication of increased interest in Municipal affairs. The number of meetings at which a *quorum* was present increased from 625 to 738, and the average percentage of attendance rose from 56·8 to 58·9, varying from 68·99 in the Surma Valley to 51 in the Dacca Division. Nine institutions, of which eight were in Assam, failed to hold at least one meeting a month, the Habiganj Union Panchayat for the second year in succession meeting only three times.

Taxation.

2. The tax on holdings was in force in seventeen Municipalities, the alternative tax on persons being imposed elsewhere. Latrine fees were levied in forty and a water-rate in four towns. The number of rate-payers rose from 106,356 to 108,995, and the percentage of rate-payers on the total urban population was 17·2, varying from 20·2 in the Rajshahi Division to 14·9 in the Dacca Division. The average incidence of taxation per head of population was Re. 1-9-5 against Re. 1-8 in the preceding year. The incidence was below 8 annas in the Nazira, Habiganj and Hailakandi Unions and in the Kishorganj and Bazitpur Municipalities. The Commissioner of the Surma Valley reports that a proposal to raise the rate of taxation in Hailakandi has been received, but the Lieutenant-Governor regrets to learn that the advice given in last year's Resolution that taxation should be increased has been disregarded by the Commissioners of the Kishorganj and Bazitpur Municipalities. Revised assessments came into force during the year in thirty-six towns and provided for a net increase of income of Rs. 41,158—Rs. 39,249 in Eastern Bengal and Rs. 1,909 in Assam. The increase amounted to Rs. 10,782 in Chandpur and to more than Rs. 5,000 in Rangpur, Narayanganj and Rampur-Boalia.

Collections.

3. The percentage of total collections on the current demand was only slightly better than in the previous year, 96·1 as compared with 96. The percentage in the Rajshahi Division was again very low, but there was a marked improvement in the Assam Valley. In the Rampur-Boalia Municipality collections amounted to only 74·4 per cent., the reason given being that a large number of assessment appeals remained undecided. Poor returns were shown also by the Municipalities of Jorhat (84·11), Rangpur (87) and Nawabganj (89·1) and by the Golaghat Union (83·82). The Nawabganj percentage was, however, a great improvement on its last year's figure (58·4). Outstandings at the close of the year amounted to 7·4 of the total demand as compared with 6·7 in 1908-1909, and the percentage of remissions on the current demand rose from 2·2 to 2·6 per cent. These results cannot be regarded as satisfactory.

Income.

4. The aggregate income of Municipal institutions excluding opening balances was Rs. 20,70,827, an increase of Rs. 3,74,714 over the income of the previous year. This increase occurred mainly under the heads "Grants and Contributions" (Rs. 1,79,222) and "Extraordinary and Debt" (Rs. 1,17,790). Grants from Government during the year amounted to

Rs. 3,84,052 or 29·6 per cent. of the income collected locally. Large special grants for the improvement of the water-supply were made to Dacca (Rs. 2,00,000) and to Mymensingh (Rs. 30,000) and the grant to Chittagong for general improvements was raised to Rs. 20,000. Only one loan was received from Government during the year, *viz.*, Rs. 2,00,000 by the Dacca Municipality for the reconstruction of the water-works. Excluding receipts under these two heads, the local income increased by Rs. 77,702, which was shared by all the divisions. Under "Rates and Taxes" receipts increased by Rs. 60,653, the Dacca Division showing a gain of Rs. 21,977, Rajshahi Rs. 16,423, Chittagong Rs. 13,856 and the Assam Valley Rs. 11,864, while in the Surma Valley receipts fell by Rs. 3,467. The increase was generally distributed over each minor head, except the tax on professions and trades and the tax on persons, but the tax on houses and land and conservancy fees were the chief sources of the additional income obtained. In the Dacca Division, however, a noticeable increase occurred under water-rate, due mainly to the fact that in Narayanganj rates were levied for the whole year. The decrease in the Surma Valley was apparent only, as voluntary latrine fees, which have now properly been excluded, were in 1908-1909 shown as receipts from rates and taxes. There was in fact a slight increase under this head in this division.

Expenditure.

The total expenditure amounted to Rs. 20,33,854 against Rs. 17,83,967 in 1908-1909. Excluding repayment of loans, advances, deposits, etc., the ordinary expenditure was Rs. 18,47,838, an increase of Rs. 3,16,427, which was shared by all the divisions. In the Surma Valley, however, the increase was very slight. The outlay on "Water-supply" increased by Rs. 3,47,669 and on "Public works" by Rs. 40,949, while on "Conservancy" the expenditure was Rs. 95,445 less than in 1908-09.

Water-supply.

5. The large increase of expenditure on water-supply was due to the remodelling of the Dacca water-works and out of the total estimated cost of five lakhs of rupees nearly four lakhs were spent during the year. The scheme was practically completed at the end of the year and the new water-works were declared open by the Lieutenant-Governor in April 1910. The chief features of the new installation are engine-pumps and boilers of improved pattern, five Jewell filters, each capable of supplying 18,000 gallons an hour, a new suction main 16 inches in diameter and 1,750 feet in length, new pipes over 19 miles in length and one hundred and four new hydrants. An extension of the water-supply system was carried out at Narayanganj. To provide for a more complete installation the estimate for the new Mymensingh water-works was raised from Rs. 50,000 to Rs. 58,823 and the Government contribution was increased to Rs. 30,000, the Commissioners borrowing a sum of Rs. 23,000. Orders have been given for the supply of the necessary plant, and work will be started in the current year. The Barisal water-works project did not make much progress during the year under review, but it has since received the approval of Government and a start will be made in the current year. The Pirojpur scheme has not yet been approved owing to the inability of the Municipal Commissioners to make an adequate contribution towards the cost of the work from municipal funds and to their reluctance to raise the money by increased taxation. Until the Municipality shows itself ready to help itself no assistance will be given by the Local Government. A project for improving the two existing tanks in the town of Nator and erecting a filter on their banks at an estimated cost of Rs. 11,426 has been approved by Government. Rs. 5,000 will be met from Provincial revenues, Rs. 2,000 from Municipal funds and the balance from local subscriptions. Apart from this, practically nothing was done for the improvement of the water-supply in any town in the Rajshahi Division.

The artesian borings in Chittagong fully justified the experiment and are expected to yield a plentiful supply of good drinking-water. A scheme for distributing the water is now under consideration. An improved water-supply is urgently required for this important town, but here, too, it will be necessary for the Municipal Commissioners to consider seriously the question of increased taxation. The Brahmanbaria Municipality spent Rs. 6,799 on the excavation of a tank, but no other important new work was carried out in any other town in this division. In Noakhali the scheme to distribute filtered water from an overhead tank was apparently dropped, while in Comilla the three force pumps, which were purchased in 1907-1908 with a Government grant, were abandoned. Experiments were made with two of these pumps, but they were not given a fair trial, while the third was never used. In last year's Resolution attention was called to this waste of public money and in the absence of any adequate explanation, His Honour is compelled to regard the action of the Municipal Commissioners as evidence of incompetence or of a disregard of

the interests of the tax-payers. No further assistance can be expected by this Municipality from Provincial revenues until its administration becomes more business-like. In the Assam Valley only two Municipalities incurred any expenditure on original works in connection with the improvement of the water-supply and little was done in the Surma Valley. A comprehensive scheme for the improvement of the Shillong water-supply is, however, now under consideration.

In no direction is Municipal effort more to be commended than in the improvement of the water-supply and the Lieutenant-Governor is glad to be able to record his appreciation of the excellent work which has been done in this respect

Public works.

6. The expenditure on public works amounted to nearly three lakhs of rupees. There was an increase of Rs. 24,117 in the Dacca Division, of Rs. 10,784 in the Assam Valley and of Rs. 8,047 in the Chittagong Division, but in the Rajshahi Division and in the Surma Valley a slight reduction is reported. Approximately five-sixths of the total outlay was devoted to the construction and maintenance of roads, and heavy expenditure on the roads in the town of Dacca was mainly responsible for the increase under this head.

Conservancy and drainage.

7. Expenditure on drainage increased, but no considerable outlay on original work was incurred except at English Bazar, where Rs. 11,953 were spent on the completion of the new drainage works. The expenditure on conservancy fell from Rs. 5,57,659 to Rs. 4,62,214. The decrease was due entirely to the fact that the completion in the previous year of the Dacca conservancy tramway relieved the Municipality of any further heavy initial outlay. With that exception, there was a general increase in conservancy expenditure. Apart from recurring charges on establishments and maintenance, the expenditure was mainly incurred on the erection of new latrines and the purchase of bullocks and carts. In Dacca a number of improvements in the conservancy tramway were carried out, while in Chittagong a septic tank was constructed and a considerable sum, contributed from Provincial revenues, was spent on the clearance of jungle. It is satisfactory to learn that following the appointment of an Engineer-Secretary a marked improvement was effected in the conservancy arrangements of Chittagong.

The improvement of the sanitary arrangements of the permanent and summer headquarters of Government is a matter of more than local interest and considerable attention has been directed to this question. Valuable recommendations have been made by the Sanitary Commissioner with the Government of India and the Sanitary Commissioner of the Province, and in Shillong the Station Committee has since the close of the year initiated, with the assistance of a grant from Government, various measures for the improvement of the conservancy arrangements on lines drawn up by Captain Gourlay, I.M.S. A rough project for the introduction of an underground sewerage system has also been prepared, but the cost is prohibitive and it will probably be found impossible to finance this work in the near future unless it be found possible to undertake it in sections. In Dacca the work of preparing a main drainage scheme was continued and the preparation of detailed plans and estimates may be found possible next year. Apart from this, a number of important sanitary reforms, such as the improvement of markets and slaughter-houses, the supervision of the sale of food and drink and the cleaning of private latrines, are under the consideration of the Municipal Commissioners, and the Lieutenant-Governor confidently hopes that early action will be taken in order that it may no longer be a reproach to the capital of the province that in many respects its sanitary arrangements are unworthy of its position.

Medical.

8. A sum of Rs. 1,48,402 was spent on medical charges mainly on the up-keep of hospitals and dispensaries. In Pirojpur the construction of an operation-room, for which a grant was given by Government in the previous year, was completed and the work of extending and improving the dispensary building was undertaken. An operation-room was also built in Jamalpur. Pauper-wards were constructed in Nator and Jalpaiguri, and the Jalpaiguri Municipality also purchased a house for the local midwife. In Dinajpur the dispensary was improved at a considerable cost. The proposal, which has been pending so long, to erect a new dispensary at Barisal assumed definite shape during the year. A site was selected, plans were prepared and contributions raised, and an application to Government for the institution of acquisition proceedings and for assistance from Provincial revenues has since been received and granted.

Public instruction.

9. Educational expenditure rose from Rs. 60,510 in 1908-1909 to Rs. 70,120. The increase, the greater part of which occurred in the Dacca Division, was due to the liberal grants made by the Director of Public Instruction for the improvement of primary school buildings. At Narayanganj a new school house was built for the Morgan Primary Model Girls' School, towards the cost of which Government contributed Rs. 6,403. No other work of special importance was carried out during the year.

Financial position and closing balances.

10. The aggregate closing balances amounted to Rs. 3,23,073 or Rs. 36,492 in excess of the previous year's figure. The actual balance was, however, exclusive of the value of uncashed cheques, Rs. 2,77,518, or Rs. 22,477 more than the corresponding figure in 1908-09. With few exceptions the several Municipal institutions were in a sound financial position. The exceptions were Jhalakati which had an actual balance of Rs. 26 only and Pabna where the balance was Rs. 554. The Gauhati, Dibrugarh, Jamalpur, English Bazar and Pirojpur Municipalities would also be well-advised to increase their balances. On the other hand, the Nazira and Habiganj Unions made little use of the funds at their disposal and unnecessarily large balances were maintained by the Jorhat, Goalpara, Barpeta and Noakhali Municipalities.

Thirteen Municipalities were liable for the repayment of loans at the close of the year. The outstanding loan balance amounted to Rs. 5,40,771, including a sum of Rs. 6,000 payable to the Shillong Station by the Siem of Mylliem. The Dacca and Narayanganj Municipalities had outstanding loans of Rs. 3,41,623 and Rs. 1,39,765, respectively. The Rampur-Boalia Municipality paid off the final instalment of its debt during the year.

Audit.

11. In his report on the working of the Local Audit Department, which was published for the first time in the current year, the Examiner of Local Fund Accounts has clearly pointed out some of the most common faults in Municipal administration. Poor collections and bad management are the causes which cripple the finances of many Municipalities. The first is generally due either to slackness on the part of the collecting staff, which can be remedied by stricter supervision, or to excessive liberality in granting remissions and to failure to enforce demands. As an instance of the want of care and discretion shown in the grant of remissions, the Examiner quotes the case of a Municipality, where the assessment was revised at the beginning of the year by a paid assessor appointed under the orders of Government. The revision provided for an increase of Rs. 12,300 in the annual demand. In disposing of applications against this assessment, the Commissioners reduced the increase by no less than Rs. 5,840 and in more than one case Commissioners disposed of petitions in which they were personally interested. In another case 6,588 warrants were issued between June 1907 and January 1909, but only fourteen cases of distraint resulted and the small amount (Rs. 174) realized as warrant fees indicates how rarely warrants were enforced. There is, moreover, a general disinclination to issue warrants against well-to-do rate-payers. Bad management is also shown in the failure to utilize in the best manner the means of securing revenue and in the want of economy in expenditure. The obstinate adherence to inferior methods of taxation and the refusal to increase the rate of taxation are common instances of the former, while the payment for work at extravagant rates is only one of many instances of the latter fault. The Examiner also calls attention in his report to the importance of strict supervision and check of the accounts, vital matters which are too often neglected. In this connection he comments on the efficient supervision in the Nalchiti, Sherpur (Mymensingh), Chandpur and Nator Municipalities and attributes this to the good work of the Chairmen of the first two and of the Vice-Chairmen of the last two Municipalities. In Assam a uniform system of accounts was introduced for the first time in the year under review. Until the new and more complicated rules are understood, it is not reasonable to expect very satisfactory results, but the rule that the collection and accounts branches of the office should be kept distinct from each other and under the supervision of different officers must be strictly observed as one of the principal safeguards against embezzlement. The Commissioners of the Assam Municipalities must also realize the importance of serving bills punctually at the beginning of each quarter in order to ensure good collections. In the Nowgong Municipality the collections for the year under review did not begin till the third quarter. If the new system is to succeed, it is essential that the instructions of the audit officers should be carried out, and the Lieutenant-Governor regrets to learn that the Shillong Station Committee was the chief offender in the disregard of such instructions. Sibsagar was the only Municipality which

made no attempt to introduce the new system, and the state of its accounts has been severely criticized by the Deputy Commissioner and the Divisional Commissioner. The Lieutenant-Governor trusts that Municipal authorities and controlling officers will not fail to take advantage of the advice given in the Examiner's excellent report.

General. 12. Although in many directions the Municipal work of the year was progressivee, in others it was less encouraging and much remains to be done and many common faults must be removed before the Municipalities can be regarded as efficient instruments of local self-government. Reference has already been made to the defects brought to light in the first report of the Local Audit Department, and it is no less clear from the inspection notes recorded by the Sanitary and Deputy Sanitary Commissioners that in many towns sanitary arrangements are less complete than tax-payers have a right to expect and that lack of supervision and control, often leading to a waste of money, is a common failing. The Lieutenant-Governor has read with interest the valuable inspection notes recorded by the officers of the Sanitary Department, and he takes this opportunity to record his appreciation of the thorough manner in which this duty has been carried out. The notes are exceedingly useful and those responsible for Municipal administration should find them of much practical value. The thanks of Government are also due to Divisional Commissioners and District Officers and to the non-official gentlemen who have interested themselves in Municipal work during the year. Among those who have been favourably mentioned in the divisional reports are Maulvi Aman Ali and Mr. Henderson (Chittagong), Mr. Manuk (Chandpur), Maulvi Musharraf Husain (Jalpaiguri), Rai Rajani Kanta Mazumdar Bahadur (Bogra), Babu Nishi Kanta Ghosh (Mymensingh) and Babu Shyama Charan Simlai (Patuakhali).

By order of the Lieutenant-Governor,

L. J. KERSHAW,

Secretary to the Government of Eastern Bengal and Assam.

FORM I.

Statement showing the constitution of the Municipalities in Eastern Bengal and Assam during the year ending 31st March 1910.

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		DACCA DIVISION.											
Dacca ...	1	Dacca ...	Bengal Act III of 1884.	90,542	3	4	14	21	4	17	4	17	
	2	Narayanganj ...		24,472	...	4	8	12	...	12	4	8	
		Total ...	.....	115,014	3	8	22	33	4	29	8	25	
Mymensingh ...	3	Mymensingh ...	Ditto ...	14,668	2	4	12	18	3	15	3	15	
	4	Muktagacha ...		5,898	...	3	6	9	...	9	...	9	
	5	Jamalpur ...		17,965	1	4	10	15	2	13	1	14	
	6	Shorpur ...		12,535	...	4	8	12	1	11	...	12	
	7	Kishorganj ...		16,246	...	5	10	15	1	14	...	15	
	8	Bazitpur ...		10,027	...	3	6	9	1	8	...	9	
	9	Netrakona ...		11,402	1	15	...	16	2	14	...	16	
	10	Tangail ...		16,666	1	4	10	15	3	12	...	15	
		Total ...	.....	105,397	5	42	62	109	13	96	4	105	
Faridpur ...	11	Faridpur ...	Ditto ...	11,649	2	4	12	18	4	14	...	18	
	12	Madaripur ...		17,463	...	4	8	12	...	12	...	12	
		Total ...	.....	29,112	2	8	20	30	4	26	...	30	
Bakarganj ...	13	Barisal ...	Ditto ...	18,978	1	4	10	15	1	14	3	12	
	14	Nalchiti ...		2,240	2	7	...	9	3	6	...	9	
	15	Jhalakati ...		5,234	2	7	...	9	2	7	...	9	
	16	Pirojpur ...		14,119	1	10	...	11	2	9	...	11	
	17	Patuakhali ...		5,003	1	9	...	10	3	7	...	10	
		Total ...	.....	45,574	7	37	10	54	11	43	3	51	
		Divisional Total ...	.....	295,097	17	95	114	226	32	194	15	211	
		CHITTAGONG DIVISION.											
Chittagong ...	18	Chittagong ...	Bengal Act III of 1884.	22,140	...	6	12	18	2	16	3	15	
	19	Cox's Bazar ...		4,336	3	10	...	13	3	10	1	12	
		Total ...	.....	26,476	3	16	12	31	5	26	4	27	
Tippera ...	20	Comilla ...	Ditto ...	19,169	1	5	12	18	2	16	1	17	
	21	Brahmanbaria ...		19,915	...	4	8	12	1	11	1	11	
	22	Chandpur ...		9,862*	1	2	6	9	1	8	2	7	* Increase of 500 owing to inclusion of a new area in 1908-1909.
		Total ...	.....	48,946	2	11	26	39	4	35	4	35	
Noakhali ...	23	Noakhali ...	Ditto ...	6,520	2	2	8	12	3	9	2	10	
		Divisional Total...	.....	81,942	7	29	46	82	12	70	10	72	

FORM I—*continued.*

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RAJSHAHI DIVISION.											
Rajshahi ...	24	Rampur-Boalia ...	Bengal Act III of 1884.	21,589	2	5	14	21	7	14	2	19	
	25	Nator		8,654	...	6	12	18	1	17	1	17	
		Total ...	.....	30,243	2	11	26	39	8	31	3	36	
Dinajpur ...	26	Dinajpur ...	Ditto ...	14,327	1	4	10	15	4	11	...	15	
Jalpaiguri ...	27	Jalpaiguri ...	Ditto ...	10,231	3	3	10	16	5	11	4	12	
Rangpur ...	28	Rangpur ...	Ditto ...	15,960	1	5	12	18	1	17	1	17	
Bogra... ...	29	Bogra... ...	Ditto ...	7,094	3	2	10	15	3	12	...	1 5	
	30	Sherpur ...		4,104	...	4	8	12	1	11	...	12	
		Total ...	.....	11,198	3	6	18	27	4	23	...	27	
Pabna ...	31	Pabna... ...	Ditto ...	18,424	...	6	12	18	6	12	...	18	
	32	Sirajganj ...		23,114	...	6	12	18	...	18	...	18	
		Total ...	.....	41,538	...	12	24	36	6	30	...	36	
Malda... ...	33	English Bazar ...	Ditto ...	13,667	3	3	12	18	3	15	...	18	
	34	Old Malda ...		3,743	2	2	8	12	2	10	...	12	
	35	Nawabganj ...		12,859	...	12	...	12	2	10	...	12	
		Total ...	.....	30,269	5	17	20	42	7	35	...	42	
		Divisional Total ...	.....	153,766	15	58	120	193	35	158	8	185	
		SURMA VALLEY AND HILL DISTRICTS.											
Cachar ...	36	Silchar ...	Bengal Act V of 1876.	8,486	2	4	8	14	4	10	4	10	
	37	Hailakandi Union		1,338	1	5	...	6	3	3	1	5	
		Total ...	.....	9,824	3	9	8	20	7	13	5	15	
Sylhet ...	38	Sylhet	Bengal Act III of 1884.	13,893	...	5	10	15	1	14	2	13	
	39	Habiganj Union ...	Bengal Act V of 1876.	5,236	1	5	...	6	1	5	1	5	
		Total ...	.....	19,129	1	10	10	21	2	19	3	18	
Khasi and Jaintia Hills.	40	Shillong Station...	Ditto ...	7,963†	4	7	...	11	7	4	5	6	† Population in 1908-09.
		Divisional Total ...	.....	36,916	8	26	18	52	16	36	13	39	

FORM I—*concluded.*

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Indian.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		ASSAM VALLEY DISTRICTS.											
Goalpara ...	41	Dhubri ...	Bengal Act III of 1884...	4,407	2	2	8	12	5	7	2	10	
	42	Goalpara ...	Bengal Act V of 1876 ...	6,287	2	...	8	10	3	7	1	9	
		Total ...	.....	10,694	4	2	16	22	8	14	3	19	
Kamrup ...	43	Gauhati ...	Bengal Act III of 1884...	11,661	1	3	6	10	3	7	2	8	
	44	Barpeta ...	Bengal Act V of 1876...	8,747	3	7	...	10	3	7	1	9	
		Total ...	.....	20,408	4	10	6	20	6	14	3	17	
Darrang ...	45	Tezpur ...	Bengal Act III of 1884	5,047	2	2	8	12	3	9	3	9	
Nowgong ...	46	Nowgong ...	Ditto V of 1876	4,430	2	9	...	11	3	8	2	9	
Sibsagar ...	47	Sibsagar Station ...	Ditto	5,712	3	7	...	10	3	7	4	6	
	48	Jorhat ...	Ditto III of 1884	4,573	3	7	...	10	3	7	2	8	
	49	Golaghat Union ...	Ditto V of 1876	2,359	1	5	...	6	1	5	1	5	
	50	Nazira „ ...	Ditto	2,963	1	5	...	6	1	5	2	4	
		Total ...	.....	14,907	8	24	...	32	8	24	9	23	
Lakhimpur ...	51	Dibrugarh ...	Bengal Act III of 1884...	10,295	3	2	9	14	4	10	3	11	
		Divisional Total ...	.....	65,781	23	49	39	111	32	79	23	88	
		Grand Total for 1909-10.	.....	633,502	70	257	337	664	127	537	69	595	
		Grand Total for 1908-09.	.....	629,065	68	259	329	656	140	516	72	584	

Form II.—Statement showing the income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
		DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca ...	1	Dacca ...	92,523	...	...	...	...	...	...	...
	2	Narayanganj...	25,422	...	...	...	...	...	...	...
		Total ...	1,17,945	...	...	...	...	...	...	...
Mymensingh...	3	Mymensingh...	7,402	...	...	...	...	...	...	...
	4	Muktagacha ...	1,331	...	...	...	...	...	...	...
	5	Jamalpur ...	2,057	...	...	...	...	...	...	...
	6	Sherpur ...	2,069	...	...	...	...	...	...	...
	7	Kishorganj ...	1,575	...	...	...	...	...	...	...
	8	Bazitpur ...	438	...	...	...	...	...	...	...
	9	Netrakona ...	2,674	...	...	...	...	...	...	...
	10	Tangail ...	6,979	...	...	...	...	...	...	...
		Total ...	24,525	...	...	...	...	...	...	...
Faridpur ...	11	Faridpur ...	1,769	...	...	...	...	...	...	...
	12	Madaripur ...	1,776	...	...	...	...	...	...	...
		Total ...	3,545	...	...	...	...	...	...	...
Bakarganj ...	13	Barisal ...	8,194	...	...	...	...	...	...	...
	14	Nalchiti ...	773	...	...	...	...	...	...	...
	15	Jhalakati ...	479	...	...	...	...	...	...	...
	16	Pirojpur ...	1,155	...	...	...	...	...	...	...
	17	Patuakhali ...	1,822	...	...	...	...	...	...	...
		Total ...	12,423	...	...	...	...	...	...	...
		Divisional total	1,58,438	...	...	...	...	...	...	...

and taxes.

roi.

(h) Class VIII (Metals.	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,01,248	7,297	2,048	16,869	...	...	44,217
...	...	...	41,818	426	709	8,263	24,174	...	27,135
...	...	...	1,43,066	7,723	2,750	25,132	124,174	...	71,352
...	...	...	4,019	1,296	638	...	17,068	...	12,176
...	...	...	13	1,118	338	...	...	...	2,544
...	...	...	572	1,265	778	...	...	...	4,439
...	...	...	110	1,166	77	...	...	...	3,698
...	...	...	256	371	110	...	...	...	1,589
...	...	...	29	40	...	...	...	...	928
...	...	...	417	76	329	...	...	...	3,127
...	...	...	520	139	127	825	...	...	2,667
...	...	...	5,936	5,471	2,397	825	17,068	...	31,168
...	...	...	2,396	369	288	271	...	...	8,316
...	...	...	656	...	2,068	1,028	...	...	3,588
...	...	...	3,052	369	2,356	1,299	...	...	11,904
...	...	...	4,203	517	221	1,557	...	...	13,098
...	...	...	93	...	20	150	...	...	...
...	...	...	29	...	1,249	540	...	...	2,257
...	...	...	532	...	...	...	...	...	1,763
...	...	...	425	...	147	691	...	...	...
...	...	...	5,282	517	1,637	2,938	...	...	17,118
...	...	...	1,57,336	14,080	9,140	30,194	41,242	...	1,31,542

Municipal rates and taxes-*concld.*			Realisations nuder special Acts.						
Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute ware house fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	17	1,71,689	343	1,008	80	...	...	...	1,431
...	127	1,02,652	409	89	3	...	...	...	501
...	144	2,74,341	752	1,097	83	...	...	...	1,932
11,909	98	47,204	910	217	44	...	...	...	1,171
4,751	51	18,815	173	164	5	...	...	...	342
7,740	141	14,935	711	...	9	...	...	...	720
15,688	149	10,888	839	...	9	...	...	...	848
4,928	...	7,254	272	...	35	...	...	...	307
3,153	22	4,172	128	...	56	...	...	...	184
4,613	32	8,594	377	...	25	...	...	...	402
5,111	15	9,404	450	35	14	...	...	...	499
47,893	508	1,11,266	3,860	416	197	...	...	...	4,473
7,346	404	19,390	225	116	14	...	55	7	417
4,959	13	12,312	156	...	23	...	250	...	429
12,305	417	31,702	381	116	37	...	305	7	846
11,066	62	30,724	300	101	3	...	...	...	404
2,469	...	2,732	25	...	...	...	...	...	25
4,779	...	8,854	43	...	...	...	...	...	43
5,035	72	7,402	99	...	15	...	...	...	114
2,690	22	3,975	58	...	1	...	74	...	133
26,039	156	53,687	525	101	19	...	74	...	719
6,237	1,225	4,70,996	5,518	1,730	336	...	379	7	7,970

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,962	...	3,587	...	...	115	...	3,177	...	...
1,277	453	561	...	...	1,493	...	...	...	...
5,239	453	4,148	...	...	1,608	...	3,177	...	...
461	...	88	...	...	...	...	...	...	...
...	...	30	...	...	...	...	...	...	...
68	33	7	...	...	...	...	...	...	...
40	7	25	...	...	...	...	...	...	...
125	...	13	...	...	76	...	...	...	...
...	...	...	...	...	...	...	...	...	...
221	20	35	...	...	...	...	...	...	...
...	30	...	...	...	...	...	...	...	...
716	90	198	...	...	76	...	...	...	...
61	2	...	...	...	35	...	...	...	...
2	...	...	...	...	1,161	...	...	...	...
63	2	...	...	...	1,196	...	...	...	...
495	747	47	...	...	15	...	318	...	...
...	...	...	...	...	...	...	...	...	...
36	425	15	...	...	25	...	...	...	...
10	...	30	...	...	57	...	...	...	...
12	...	...	...	...	25	...	...	...	...
553	1,172	92	...	...	122	...	318	...	...
6,571	1,717	4,438	...	...	3,002	...	3,495	...	...

Revenue derived from municipal property and powers apart from taxation—*concld.*									
Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the roadside.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	13,099	1,517	490	...	...	...	25,947
...	...	...	192	267	...	...	...	...	4,243
...	...	...	13,291	1,784	490	...	...	...	30,190
...	...	...	...	282	...	...	524	...	1,355
...	...	...	...	110	...	...	...	...	140
...	...	...	...	110	...	...	...	...	218
...	...	...	...	72	...	...	...	...	145
...	...	...	...	81	...	...	...	...	295
...	...	...	...	21	...	...	...	...	21
...	...	...	...	61	...	...	...	...	138
...	...	...	...	299	...	...	...	...	329
...	...	...	11	1,036	...	...	524	...	2,641
...	...	...	...	120	...	...	...	...	218
...	...	...	56	35	...	...	...	...	1,254
...	...	...	56	155	...	...	...	...	1,472
...	...	...	82	432	...	...	608	...	2,744
...	...	...	...	7	...	...	...	...	7
...	...	...	...	95	...	...	...	...	596
...	...	...	110	135	...	...	...	...	342
...	...	...	...	62	...	...	...	...	99
...	...	...	192	731	...	...	608	...	3,788
...	...	...	13,540	3,706	490	...	1,132	...	38,091

Grants and contributions (for general and special purposes).									
From Government.			From Local funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,08,740	2,400	...	...	...	...	...	...	...	2,11,140
1,500	6,403	865	...	...	825	...	...	1,030	10,623
2,10,240	8,803	865	...	...	825	...	...	1,030	2,21,763
30,000	300	1,200	...	...	1,200	26	...	1,275	34,001
...	...	300	...	...	...	...	...	...	300
250	300	156	...	...	850	10	...	1,062	2,628
...	200	...	...	...	880	118	...	449	1,547
...	300	800	...	...	500	...	...	475	2,075
...	...	...	...	...	720	...	...	158	878
...	300	...	...	...	...	30	...	...	330
700	275	...	...	...	...	2,434	...	...	3,409
30,950	1,675	2,456	...	...	4,150	2,618	...	3,419	45,268
1,000	250	655	...	...	600	...	...	933	3,438
...	300	40	...	...	...	50	...	784	1,174
1 000	550	695	...	...	600	50	...	1,717	4,612
...	200	450	...	...	3,900	30	...	2,854	7,434
...	...	...	500	...	450	...	...	91	1,041
500	...	...	...	...	260	...	...	144	904
...	400	1,266	333	...	1,557	...	...	1,072	4,628
...	...	550	...	...	475	...	...	740	1,765
500	600	2,266	833	...	6,642	30	...	4,901	15,772
2,42,690	11,628	6,282	833	...	12,217	2,698	...	11,067	2,87,415

Miscellaneous.			Total Income of year excluding opening balance.	Extraordinary and					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisation of Sinking fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,471	25,803	30,274	4,40,481	...	2,00,000	...	...	180	11,034
608	739	1,347	1,19,366	...	...	...	...	...	13,034
5,079	26,542	31,621	5,59,847	...	2,00,000	...	...	180	14,068
665	672	1,337	85,068	...	...	...	...	...	10,688
...	169	169	9,766	...	...	...	...	...	646
...	121	121	18,622	...	...	...	...	...	2,586
...	82	82	13,610	...	...	...	...	100	660
255	80	335	10,266	...	...	...	...	...	3,625
...	75	75	5,330	...	...	...	...	...	...
...	4	4	9,468	...	...	...	...	...	...
...	184	184	13,825	...	...	...	...	...	...
920	1,387	2,307	1,65,955	...	...	...	...	100	18,205
341	765	1,106	24,569	...	...	...	...	...	13,314
...	72	72	15,241	...	...	...	...	...	1,798
341	837	1,178	39,810	...	...	...	...	...	5,112
599	173	772	42,078	...	...	...	...	...	9,348
...	98	98	3,903	...	...	...	...	...	...
131	41	172	10,569	...	...	...	...	...	...
...	439	439	12,925	...	...	...	...	...	4,565
...	76	76	6,048	700	...	...	...	...	1,270
730	827	1,557	75,523	700	...	...	...	...	15,183
7,070	29,593	36,663	8,41,135	700	2,00,000	...	...	280	52,568

in Eastern Bengal and Assam during the year ending 31st March 1910.

debt.		Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Deposits.	Total.					
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
1,460	2,12,674	6,53,155	7,45,678	1 14 4	4 13 10	* Includes Rs. 17,939 on account of Dispensary funds, as detailed below : —
7,851	10,885	1,30,251	1,55,673	4 3 1	4 14 0	
9,311	2,23,559	7,83,406	9,01,351	2 6 1	4 13 10	
1,667	12,355	97,423	1,04,825	3 3 5	5 12 9	
345	991	10,757	12,088	1 7 11	1 10 6	
408	2,994	21,616	23,673	0 13 3	1 0 7	
50	810	14,420	16,489	0 13 10	1 1 4	
493	4,118	14,384	15,959	0 7 1	0 10 1	† Includes Rs. 11,090, as detailed below, being the difference between the values of cheques issued and cashed during the year :—
...	...	5,330	5,768	0 6 7	0 8 6	
859	859	10,327	13,001	0 12 0	0 13 3	
561	561	14,386	21,365	0 9 0	0 13 3	
4,383	22,688	1,88,643	2,13,168	1 0 10	1 9 2	
803	4,117	28,686	30,455	1 10 7	2 1 8	
1,385	3,183	18,424	20,200	0 11 3	0 13 11	
2,188	7,300	47,110	50,655	1 1 5	1 5 10	
46	9,394	51,472	59,666	1 9 10	2 3 5	
100	100	4,003	4,776	1 3 6	1 11 10	
364	364	10,933	11,412	1 11 0	2 0 3	
69	4,634	17,559	18,714	0 8 4	0 14 7	
...	1,970	8,018	9,840	0 12 8	1 3 4	
579	16,462	91,985	1,04,408	1 2 10	1 10 6	
16,461†	2,70,009	11,11,144	12,69,582	1 9 6	2 13 7	

	Rs.
Mymensingh ...	3,464
Jamalpur ...	1,116
Kishorganj ...	1,896
Faridpur ...	904
Madaripur ...	958
Barisal ...	6,546
Pirojpur ...	2,565
Patuakhali ...	490
Total ...	17,939

	Rs.
Dacca ...	91
Narayanganj ...	6,285
Mymensingh ...	1,357
Muktagacha ...	335
Kishorganj ...	468
Netrakona ...	771
Faridpur ...	786
Madaripur ...	23
Jhalakati ...	24
Pirojpur ...	
Total ...	11,090

Form II.—Statement showing the income of th

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal Octroi (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
		CHITTAGONG DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong ...	18	Chittagong ...	7,515	...	...	...	...	...	...	...
	19	Cox's Bazar ...	838	...	...	...	...	...	...	...
		Total ...	8,353	...	...	...	...	...	...	...
Tippera ...	20	Comilla ...	6,497	...	...	...	...	...	...	...
	21	Brahmanbaria	6,441	...	...	...	...	...	...	...
	22	Chandpur ...	3,919	...	...	...	...	...	...	...
		Total ...	16,857	...	...	...	...	...	...	...
Noakhali ...	23	Noakhali ...	4,640	...	...	...	...	...	...	...
		Divisional total	29,850	...	...	...	...	...	...	...

rates and taxes.

concld.

(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	33,318	5,992	890	3,728	...	...	22,822
...	...	...	583	...	...	1,700	...	...	...
...	...	...	33,901	5,992	890	5,428	...	...	22,822
...	...	...	2,441	1,788	388	1,989	...	...	8,315
...	...	...	339	52	...	280	...	...	2,728
...	...	...	15,708	...	414	5,750	...	...	12,803
...	...	...	18,488	1,840	802	8,019	...	...	23,846
...	...	...	5,887	780	236	...	...	...	5,376
...	...	...	58,276	8,612	1,928	13,447	...	...	52,044

Municipal rates and taxes—*concld.*	Realisations under special Acts.								
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	515	67,265	533	744	18	...	...	...	1,295
1,505	7	3,795	84	...	...	...	...	...	84
1,505	522	71,060	617	744	18	...	...	...	1,379
11,179	...	26,100	475	149	27	25	...	...	676
8,359	89	11,847	305	...	5	...	...	...	310
...	...	34,675	112	...	...	25	...	...	137
19,538	89	72,622	892	149	32	50	...	...	1,123
...	34	12,313	200	...	4	...	...	...	204
21,043	645	1,55,995	1,709	893	54	50	...	...	2,706

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, *serais* (rest-houses), dak-bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial-grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
639	115	...	8,284	...	1,638	...	...	...	...
...	32	...	...	...	167	...	...	...	...
630	147	...	8,284	...	1,805	...	...	...	...
44	127	...	...	...	48	...	...	...	...
453	370	...	...	...	...	...	...	...	...
167	930	...	...	...	...	...	...	...	...
364	1,427	...	...	...	48	...	...	...	...
35	...	...	...	...	54	...	...	...	...
1,029	1,574	...	8,284	...	1,907	...	...	...	...

Revenue derived from municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road-side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(*c*)	35(*d*)	35(*e*)	35(*f*)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	820	...	...	...	...	11,487
...	...	...	...	13	...	...	...	...	212
...	...	...	...	833	...	...	...	...	11,699
...	...	...	...	156	...	...	...	...	375
...	...	...	...	281	...	...	...	...	804
...	...	...	...	124	...	...	...	...	1,221
...	...	...	...	561	...	...	...	...	2,400
...	...	...	...	106	...	305	...	...	500
...	...	...	...	1,500	...	305	...	...	14,599

Grants and contributions (for general and special purposes).									
From Government.			From Local funds.			From other sources.			Total.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,500	2,372	...	...	...	...	...	32	...	35,904
...	200	850	...	...	...	500	...	...	1,550
33,500	2,572	850	...	...	...	500	32	...	37,454
...	300	1,045	...	...	1,200	...	...	1,392	3,937
3,400	200	60	...	...	...	...	...	847	4,507
1,000	...	66	109	...	150	750	...	180	2,255
4,460	500	1,171	109	...	1,350	750	...	2,419	10,699
...	...	...	...	...	...	...	...	...	...
37,900	3,072	2,021	109	...	1,350	1,250	32	2,419	48,153

Miscellaneous.			Total income of year, excluding opening balance.	Extraordinary and					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of Sinking fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,311	2,532	3,843	1,19,794	...	...	...	...	...	17,533
...	128	128	5,769	...	...	...	...	50	29
1,311	2,660	3,971	1,25,563	...	...	...	...	50	17,562
25	157	182	31,270	...	...	...	...	...	2,827
...	139	139	17,607	...	...	...	...	...	2,377
35	690	725	39,013	...	...	...	...	50	...
60	986	1,046	87,890	...	...	...	...	50	5,204
...	483	483	13,500	...	...	...	...	50	320
1,371	4,129	5,500	2,26,953	...	...	...	...	150	23,086

Municipalities in Eastern Bengal and Assam during the year ending 31*st March* 1910—contd.

debt.						
Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
2,206	19,739	1,39,533	1,47,048	3 0 7	5 6 6	
...	79	5,848	6,686	0 14 0	1 5 3	
2,206	19,818	1,45,381	1,53,734	2 10 11	4 11 10	
2,094	4,921	36,191	42,688	1 5 9	1 10 1	
...	2,377	19,984	26,425	0 9 6	0 14 1	
4,922	4,972	43,985	47,904	3 8 3	3 15 3	
7,016	12,270	1,00,160	1,17,017	1 7 8	1 12 8	
1,511	1,881	15,381	20,021	1 14 2	2 1 1	
10,733	33,969	2,60,922	2,90,772	1 14 5	2 12 3	

Form II.—Statement showing the income of the Municipalities

Name of division and district	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates Oct (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (Cloth).
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi	24	Rampur-Boalia	3,126	...	...	...	...	...	...	...
	25	Nator ...	5,758	...	...	...	...	...	...	...
		Total ...	8,884	...	...	...	...	...	...	...
Dinajpur ...	26	Dinajpur ...	2,427	...	...	...	...	...	...	...
Jalpaiguri ...	27	Jalpaiguri ...	9,375	...	...	...	...	...	...	...
Rangpur ...	28	Rangpur ...	1,914	...	...	...	...	...	...	...
Bogra	29	Bogra ...	3,507	...	...	...	...	...	...	...
	30	Sherpur ...	1,278	...	...	...	...	...	...	
		Total ...	4,785	...	...	...	...	...	...	...
Pabna	31	Pabna ...	508	...	...	...	...	...	...	...
	32	Sirajganj ...	3,320	...	...	...	...	...	...	...
		Total ...	3,828	...	...	...	...	...	...	...
Malda	33	English Bazar	13,315	...	...	...	...	...	...	...
	34	Old Malda ...	916	...	...	...	...	...	...	...
	35	Nawabganj ...	4,322	...	...	...	...	...	...	...
		Total ...	18,553	...	...	...	...	...	...	...
		Divisional Total	49,766	...	..	...	...	...	...	...
SURMA VALLEY AND HILL DISTRICTS.										
Cachar	36	Silchar ...	2,009	...	...	...	...	...	...	...
	37	Hailakandi Union.	702	...	...	...	...	...	...	...
		Total ...	2,711	...	...	...	...	...	...	...
Sylhet	38	Sylhet ...	656	...	...	...	...	...	...	...
	39	Habiganj Union	2,229	...	...	...	...	...	...	...
		Total ...	2,885	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	40	Shillong Station.	6,711	...	...	...	...	...	...	...
		Divisional Total	12,307	...	...	...	...	...	...	...

and taxes.

roi.

(h)	(i)								
Class VIII (Metals).	Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	9,741	6,565	213	1,470	...	...	7,056
...	...	...	206	2,762	213	...	...	...	4,178
...	...	...	9,947	9,327	426	1,470	...	...	11,234
...	...	...	3,078	6,730	337	2,785	...	...	9,720
...	...	...	3,062	685	415	...	...	...	7,888
...	...	...	11,261	6,138	87	...	...	...	11,585
...	...	...	2,557	2,213	372	1,553	...	...	9,993
...	...	...	34	1,850	...	385	...	...	2,063
...	...	...	2,621	4,163	372	1,938	...	...	12,056
...	...	...	2,070	2,430	205	1,885	...	...	7,096
...	...	...	493	1,383	441	984	...	...	4,733
...	...	...	2,563	3,813	647	2,869	...	...	11,829
...	...	...	1,383	734	4	650	...	...	4,451
...	...	...	311	1,062	...	...	...	...	...
...	...	...	102	2,445	...	...	...	...	1,116
...	...	...	1,796	4,241	4	650	...	...	5,567
...	...	...	34,328	35,097	2,288	9,712	...	...	69,879
...	...	...	7,762	625	...	3,540	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	7,762	625	...	3,540	...	...	...
...	...	...	3,422	595	...	8,062	...	...	8,156
...	...	...	...	...	...	772	...	...	...
...	...	...	3,422	595	...	8,834	...	...	8,156
...	...	...	15,768	695	...	...	7,148(b)	...	...
...	...	...	26,952	1,915	...	12,374	7,148	...	8,156

Municipal rates and taxes—*concld.*			Realisation under special Acts.						
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,371	92	28,508	666	893	69	...	...	...	1,628
5,502	9	12,870	406	445	8	...	...	...	859
8,873	101	41,378	1,072	1,338	77	...	...	...	2,487
14,491	890	38,031	1,141	27	3	...	...	...	1,171
8,135	17	20,202	937	...	28	...	...	...	965
730	60	29,861	554	275	31	...	...	...	860
5,816	150	22,784	429	—	15	...	...	...	444
2,936	37	7,305	570	...	13	...	12	...	595
8,752	187	30 089	999	...	28	...	12	...	1,039
8,071	95	21,853	496	...	9	...	...	...	505
9,965	3	18,002	365	...	5	...	...	...	370
18,036	98	39,855	861	...	14	...	...	...	875
6,276	35	13,533	649	...	3	...	...	...	652
2,197	...	3,570	296	...	4	...	...	...	300
4,752	31	8,446	809	...	7	...	...	...	816
13,225	66	25,549	1,754	...	14	...	...	...	1,768
72,242	1,419	2,24,965	7,318	1,640	195	...	12	...	9,165
...	3	11,930	903	...	9	...	...	...	912
487	...	487	432	...	...	...	...	...	432
487	3	12,417	1,335	...	9	...	...	...	1,344
5,798	...	26,033	996	...	...	...	...	...	996
1,800	...	2,372	1,5 54	...	...	...	...	...	1,554
7,598	...	28,605	2,550	...	...	...	...	...	2,550
...	4	23,045	262	...	...	...	...	...	262
8,055	7	64,637	4,147	...	9	...	...	...	4,155

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, *serais* (rest-houses), dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghâts and burial grounds.	Process fee.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
188	4	...	...	...	290	...	65	...	...
63	18	30	...	201	...	...	...	...	...
251	22	30	...	201	290	...	65	...	...
160	50	290	1,729	1,625	150	...	...	...	...
12	...	...	...	...	15	...	...	...	...
1,746	62	62	...	...	...	...	...	...	...
150	21	10	3,083	...	...	...	...	...	...
...	23	...	163	...	25	...	...	...	...
150	44	10	3,246	...	25	...	...	...	...
45	319	...	...	180	...	...	...	...	...
127	231	...	...	...	1,486	...	...	...	...
172	550	...	...	180	1,486	...	...	...	...
136	12	...	...	149	1,852	...	1	...	...
...	...	...	...	...	...	...	...	...	...
...	...	11	...	...	...	...	...	...	...
136	12	11	...	149	1,852	...	1	...	...
2,627	740	313	4,975	2,155	3,818	...	66	...	...
3	186	3,195	...	...	4,168	...	...	...	...
...	...	307	...	...	2,328	...	...	...	...
3	186	3,502	...	...	6,496	...	...	...	...
230	...	...	...	...	...	...	...	...	...
...	...	270	...	...	...	...	...	...	...
230	...	270	...	...	...	...	...	...	...
1,341	...	4,826	...	...	500	...	...	...	...
1,574	186	8,598	...	...	6,996	...	...	...	...

Revenue derived from municipal property and powers apart from taxation—*concld.*									
Other fees (to be specified in detail in as many columns as may be necessary)—*concld.*				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(c)	35(d)	35(e)	35(f)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	438	...	...	...	...	985
...	...	...	27	160	...	...	...	...	499
...	...	...	27	598	...	...	...	...	1,484
...	...	...	...	153	...	...	...	...	4,067
...	...	...	...	80	...	...	...	...	107
...	...	...	50	41	...	...	576	...	2,537
...	...	...	...	39	...	...	105	...	3,408
...	...	...	...	158	...	...	...	...	369
...	...	...	...	197	...	...	105	...	3,777
...	...	...	...	82	...	...	...	...	626
...	...	...	...	280	...	...	...	...	2,124
...	...	...	..	362	...	...	..	...	2,750
...	...	...	...	191	...	...	...	...	2,341
...	...	...	...	2	...	...	17	...	19
...	...	...	...	77	...	...	...	...	88
...	...	...	...	270	...	...	17	...	2,448
...	...	...	77	1,701	...	...	698	...	17,170
...	...	...	...	25	...	...	...	...	7,577
...	...	...	...	6	...	...	...	...	2,641
...	...	...	...	31	...	...	...	...	10,218
...	...	...	...	26	...	...	...	...	256
...	...	...	...	13	...	...	...	...	283
...	...	...	...	39	...	...	...	...	539
...	...	...	...	201	...	...	...	...	6,868
...	...	...	...	271	...	...	...	...	17,625

Grants and contributions (for general and special purposes).									
From Government.			From Local funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	600	472	...	...	1,400	....	...	2,423	4,895
5,000	200	720	...	...	...	50	...	1,926	7,896
5,000	800	1,192	...	...	1,400	50	...	4,349	12,791
...	400	2,725	...	...	1,100	400	...	1,348	5,973
...	250	2,705	...	...	1,800	...	...	2,987	7,742
...	350	250	...	...	1,900	500	1	1,832	4,833
...	...	393	1,000	...	1,714	...	...	388	3,495
...	200	...	...	...	120	...	...	142	462
...	200	393	1,000	...	1,834	...	...	530	3,957
...	600	3,105	...	...	1,000	...	...	1,161	5,866
...	500	200	...	...	417	...	...	1,647	2,764
...	1,100	3,305	...	...	1,417	...	...	2,808	8,630
1,000	400	290	...	...	1,200	...	...	410	3,300
...	...	...	...	...	120	...	...	191	311
...	400	...	...	...	230	...	...	144	774
1,000	800	290	...	...	1,550	...	...	745	4,385
6,000	3,900	10,860	1,000	...	11,001	950	1	14,599	48,311
4,999(c)	...	...	...	...	400	...	...	...	5,399
1,800	...	...	...	...	...	...	...	...	1,800
6,799	...	...	...	...	400	...	...	...	7,199
...	...	...	...	...	...	...	...	....	...
...	...	...	1,150	...	...	...	...	...	1,150
...	...	...	1,150	...	...	...	...	...	1,150
8,400	...	...	...	...	...	...	...	...	8,400
15,199	...	...	1,150	...	400	...	...	...	16,749

Miscellaneous.			Total Income of year excluding opening balance.	Extraordinary and					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
711	239	950	36,966	...	...	...	...	...	12,915
...	73	73	22,197	...	...	...	...	...	4,617
711	312	1,023	59,163	...	...	...	...	...	17,532
721	262	983	50,225	...	...	...	...	...	21,647
...	144	144	29,160	...	...	...	...	...	9,836
14	17	31	38,122	...	...	...	...	25	5,143
302	184	486	30,617	...	...	...	...	...	8,429
17	164	181	8,912	...	...	...	...	...	152
319	348	667	39,529	...	...	...	...	...	8,581
...	161	161	29,011	...	...	...	...	...	6,533
...	105	105	23,365	...	...	...	...	...	2,662
...	266	266	52,376	...	...	...	...	...	9,195
26	166	192	20,018	...	...	...	...	...	6,118
6	25	31	4,231	...	...	...	...	...	1,745
...	358	358	10,482	...	...	...	...	...	...
32	549	581	34,731	...	...	...	...	...	7,863
1,797	1,898	3,695	3,03,306	...	...	...	...	25	79,847(a)
...	17	17	25,835	...	...	...	...	...	80
...	23	23	5,383	...	...	...	...	...	...
...	40	40	31,218	...	...	...	...	...	80
...	581	581	27,866	...	...	...	...	...	...
...	54	54	5,613	...	...	...	...	...	...
...	635	635	33,479	...	...	...	...	...	...
...	588	588	39,733	...	...	...	1,600	...	...
...	1,263	1,263	1,04,430	...	...	...	1,600	...	80

in Eastern Bengal and Assam during the year ending 31st March 1910—contd.

debt						
Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation column 23 per head of population.	Incidence of income column 55 per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
70	12,985	49,951	53,077	1 5 1	1 11 4	
49	4,666	26,863	32,621	1 7 9	2 9 0	
119	17,651	76,814	85,698	1 5 10	1 15 3	
2,520	24,167	74,392	76,819	2 10 5	3 8 1	
168	10,054	39,214	48,589	1 15 7	2 13 7	
539	5,707	43,829	45,743	1 13 11	2 6 2	
750	9,179	39,796	43,303	3 3 4	4 5 0	
2	154	9,066	10,344	1 12 5	2 2 8	
752	9,333	48,862	53,647	2 10 11	3 8 5	
40	6,573	35,584	36,092	1 2 11	1 9 2	
1,646	4,303	27,673	30,993	0 12 5	1 0 2	
1,686	10,881	63,257	67,085	0 15 4	1 4 2	
...	6,118	26,136	39,451	0 15 10	1 7 5	
...	1,745	5,976	6,892	0 15 3	1 2 1	
...	...	10,482	14,804	0 10 6	0 13 0	
...	7,863	42,594	61,147	0 13 6	1 2 4	
5,784	85,656	3,88,962	4,38,728	1 7 4	1 15 6	
45	125	25,960	27,969	1 6 5	3 0 8	
...	...	5,383	6,085	0 5 9	4 0 4	
45	125	31,343	34,054	1 4 2	3 2 10	
40	40	27,906	28,562	1 13 11	2 0 1	
...	...	5,613	7,842	0 7 10	1 1 1	
40	40	33,519	36,404	1 7 11	1 12 0	
483	2,083	41,816	48,527	2 15 5	4 15 10	
568	2,248	1,06,678	1,18,985	1 12 0	1 13 3	

(a) Includes Rs. 27,403 on account of Dispensary funds, as detailed below:—

	Rs.
Rampur-Boalia ...	6,082
Nator ...	1,369
Dinajpur ...	4,349
Jalpaiguri ...	8,586
Rangpur ...	1,249
Bogra ...	1,453
Pabna ...	2,905
Sirajganj ...	506
English Bazar ...	481
Old Malda ...	423
Total	27,403

(b) Includes Rs. 180, contribution by the Military authorities for aqueduct.

(c) Includes Rs. 2,409, rent of the Silchar Municipal Market.

Form II.—Statement showing the income of the Municipalities

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).	(f) Class VI (Tobacco).	(g) Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
Assam Valley Districts.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goalpara ...	41	Dhubri ...	4,841(d)	...	...	...	...	...	...	...
	42	Goalpara ...	3,135	...	...	...	...	...	...	...
		Total ...	7,976	...	...	...	...	...	...	...
Kamrup ...	43	Gauhati ...	825	...	...	...	...	...	...	...
	44	Barpeta ...	8,918	...	...	...	...	...	...	...
		Total ...	9,743	...	...	...	...	...	...	...
Darrang ...	45	Tezpur ...	2,748	...	...	...	...	...	...	...
Nowgong ...	46	Nowgong ...	3,081	...	...	...	...	...	...	...
Sibsagar ...	47	Sibsagar Station	3,577	...	...	...	...	...	...	...
	48	Jorhat ...	5,830	...	...	...	...	...	...	...
	49	Golaghat Union	1,971	...	...	...	...	...	...	...
	50	Nazira „	...	...	...	...	...	...	...	...
		Total ...	11,378	...	...	...	...	...	...	...
Lakhimpur ...	51	Dibrugarh ...	813(e)	...	...	...	...	...	...	...
		Divisional Total	35,739	...	...	...	...	...	...	...
		Grand Total for 1909-1910.	2,86,100	...	...	...	...	...	...	...
		Grand Total for 1908-1909.	3,74,435	...	...	...	...	...	...	...

and taxes.

roi.

(h) Class VIII (Motals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	3,855	396	...	...	...	...	4,694
...	...	...	666	1,207	...	..	...	...	...
...	...	...	4,521	1,603	...	...	...	...	4,694
...	...	...	10,793	2,030	...	468	11,973	...	5,910
...	...	...	5,204	503	...	704	...	...	...
...	...	...	15,997	2,533	...	1,172	11,973	...	5,910
...	...	...	4,120	983	...	365	...	...	...
...	...	...	2,189	949	...	1,090	...	...	...
...	...	...	3,354	340	...	1,579	...	...	1,085
...	...	...	3,523	653	...	...	...	...	1,038
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	6,877	993	...	1,579	...	...	2,123
...	...	...	5,977	2,273	...	675	...	...	5,162
...	...	...	39,681	9,334	...	4,881	11,973	...	17,289
...	...	...	3,16,573	69,038	13,356	70,608	60,363	...	2,79,510
...	...	...	8,82,061	68,733	16,269	63,764	53,246	...	2,63,480

Municipal rates and taxes—*concld.*			Realisations under special Acts.						
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).				
Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.	From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees, warrant fees, etc., etc.	Petroleum fees.	Fees on musical processions.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	26(*b*)	26(*c*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	8,945	396	...	...	...	...	...	396
4,038	...	5,911	1,397	...	...	...	...	...	1,397
4,038	...	14,856	1,793	...	...	...	...	...	1,793
...	...	31,174	3,531	137	...	47	...	...	3,715
...	...	6,411	2,158	...	...	...	...	...	2,158
...	...	37,585	5,689	137	...	47	...	...	5,873
...	...	5,468	2,353	...	...	...	...	...	2,353
...	...	4,228	1,777	...	...	...	...	...	1,777
...	...	6,358	1,563	...	...	...	...	...	1,563
240	...	5,454	1,594	...	...	25	...	...	1,619
1,280	...	1,280	1,299	...	...	...	...	...	1,299
558	...	558	684	...	...	...	...	..	684
2,078	...	13,650	5,140	...	...	25	...	...	5,165
...	...	14,087	1,175	...	...	...	...	...	1,175
6,116	...	89,874	17,927	137	...	72	...	...	18,136
1,93,723	3,296	10,06,467	36,619	4,400	594	122	391	7	42,133
2,01,410	*2,911*	*9,46,814*	*32,868*	*4,085*	*506*	*56*	*328*	*6*	*37,849*

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, serais (rest-houses) dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
430	19	...	...	...	6,050	...	...	...	...
...	...	600	...	...	...	...	...	...	...
430	9	600	...	...	6,050	...	...	...	...
70	31	38	...	...	8,173	...	...	55	...
...	...	237	174	...	691	...	...	...	...
70	31	275	174	...	8,864	...	...	55	...
...	105	1,329	...	...	4,868	...	...	38	...
120	...	1,225	31	...	885	...	...	6	...
31	...	...	129	...	782	...	...	...	...
59	...	...	95	...	3,027	...	...	...	...
...	1	...	36	...	1,716	...	...	48	...
...	...	...	...	...	...	...	...	...	...
90	1	...	260	...	5,525	...	...	48	...
6,827	18	...	98	...	5,205	...	...	27	...
7,537	164	3,429	563	...	31,397	...	...	174	...
19,338	4,381	16,778	13,822	2,155	47,120	...	3,561	174	...
14,079	*6,227*	*10,685*	*14,025*	*1,004*	*42,804*	...	*2,617*	*221*	

Revenue derived from municipal property and powers apart from taxation—*concld.*

Other fees (to be specified in detail in as many columns as may be necessary).				Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
Fees for posting bamboos on the road side.	Sale-proceeds of unserviceable materials.	Sale-proceeds of cowdung.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		
35(c)	35(d)	35(e)	35(f)	36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	32	...	...	...	...	6,521
...	...	...	...	96	...	...	...	...	636
...	...	...	...	128	...	...	...	...	7,217
...	...	...	...	199	...	...	...	...	8,566
...	...	...	...	76	...	...	...	...	1,178
...	...	...	...	275	...	...	...	...	9,744
...	...	...	...	36	...	...	...	...	6,376
...	36	...	80	116	...	...	...	...	2,499
...	...	...	...	164	...	...	...	...	1,10
...	...	...	...	43	...	...	...	...	3,224
...	...	...	...	29	...	...	...	...	1,830
...	...	...	...	...	...	...	...	...	...
...	...	...	...	236	...	...	...	...	6,160
...	...	...	...	321	...	...	...	...	12,496
...	36	...	80	1,112	...	...	...	...	44,492
...	36	...	13,697	8,290	490	305	1,830	...	1,31,977
9	30	65	12,342	7,933	2,586	...	1,444	...	1,15,927

Grants and contributions (for general and special purposes).									
From Government.			From Local funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,500	...	...	...	...	...	...	...	...	4,500
1,000	...	...	...	...	...	...	...	...	1,000
5,500	...	...	...	...	...	...	...	...	5,500
10,000	...	...	...	...	...	...	...	...	10,000
2,500	...	...	...	...	...	...	...	...	2,500
12,500	...	...	...	...	...	...	...	...	12,500
5,000	...	...	...	...	...	...	200	...	5,200
5,000	...	...	...	...	...	...	...	...	5,000
5,000	...	...	...	...	...	...	...	...	5,000
2,000	...	...	...	...	...	...	...	...	2,000
1,500	...	...	...	...	...	...	...	...	1,500
...	...	...	1,000	...	500	...	...	...	1,500
8,500	...	...	1,000	...	500	...	...	...	10,000
8,000	...	...	...	...	...	...	...	...	8,000
44,500	...	...	1,000	...	500	...	200	...	46,200
3,46,289	18,600	19,163	4,092	...	25,468	4,838	233	28,085	4,46,828
1,57,635	*6,678*	*19,841*	*1,869*	...	*34,547*	*15,278*	*280*	*31,807*	*2,67,636*

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and debt.					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Recoveries of Sinking fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	288	288	20,650	...	...	...	...	...	...
...	306	306	9,310	...	...	...	...	...	...
...	594	594	29,960	...	...	...	...	...	...
48	350	398	53,853	...	...	...	...	...	...
...	45	45	12,292	...	...	...	...	...	...
48	395	443	66,145	...	...	...	...	...	...
919	40	959	20,356	...	...	...	...	50	...
182	...	182	13,686	...	...	...	...	60	...
16	161	177	14,2 4	...	...	...	...	...	...
...	37	37	12,334	...	...	...	...	100	...
...	90	90	5,999	...	...	...	...	30	...
...	...	...	2,742	...	...	...	...	...	...
16	288	304	35,279	...	...	...	...	130	...
379	332	711	36,469	...	...	...	...	...	...
1,544	1,649	3,193	2,01,895	...	...	...	...	240	...
11,782	38,532	50,314	16,77,719	700	2,00,000	...	1,600	695	1,55,581
15,288	*53,311*	*53,599*	*14,20,795*	...	*7 ,500*		*1,640*	*1,610*	*1,69,225*

16f

Eastern Bengal and Assam during the year ending 31st March 1910—concld.

Extraordinary and debt —*concld.*		Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Deposits.	Total.					
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
170	170	20,820	25,661	2 0 5	4 10 11	(*d*) The sum of Rs. 200 has been adjusted.
...	...	9,310	12,445	0 15 0	1 7 8	
170	170	30,130	38,106	1 6 2	2 12 9	
50	50	53,903	54,728	2 10 9	4 9 10	
...	...	12,292	21,210	0 11 8	1 6 5	
50	50	66,195	75,938	1 13 5	3 3 10	
235	285	20,641	23,389	1 1 4	4 0 6	
...	60	13,746	16,827	0 15 3	3 1 5	
...	...	14,204	17,781	1 1 9	2 7 9	
353	453	12,787	18,617	1 3 0	2 11 1	
178	208	6,207	8,178	0 8 8	2 8 8	
...	...	2,742	2,742	0 3 11	1 3 4	
531	661	35,940	47,318	0 14 7	2 5 10	
...	...	36,469	37,282	1 5 10	3 8 8	(*e*) The sum of Rs. 281 represents the outstanding cheques on 31st March 1909, which have since been cashed.
986	1,226	2,03,121	2,38,360	1 5 10	3 1 1	
34,532	3,93,108	20,70,827	23,56,927	1 9 5	2 10 4	
25,343	2,75,318	16,96,113	20,70,548	1 8 0	2 4 1	

FORM III.—*Statement showing the expenditure of the Municipalities in*

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishments, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	1	Dacca ...	8,161	13,290	...	528	1,866	...	...	23,845
	2	Narayanganj ...	3,657	2,075	...	...	75	...	...	5,807
		Total ...	11,818	15,365	...	528	1,941	...	...	29,652
Mymensingh	3	Mymensingh ...	1,269	1,370	...	...	...	...	...	2,639
	4	Muktagacha ...	460	652	...	...	...	...	...	1,112
	5	Jamalpur ...	534	921	...	...	...	...	...	1,455
	6	Sherpur ...	659	594	...	...	...	...	...	1,253
	7	Kishorganj ...	490	647	...	...	...	...	...	1,137
	8	Bazitpur ...	324	294	...	...	...	...	...	618
	9	Netrakona ...	429	612	...	...	...	...	...	1,041
	10	Tangail ...	468	568	226	...	...	...	...	1,262
		Total ...	4,633	5,658	226	...	...	...	...	10,517
Faridpur	11	Faridpur ...	589	1124	...	...	...	...	...	1,713
	12	Madaripur ...	452	852	...	...	10	...	...	1,314
		Total ...	1,041	1,976	...	...	10	...	...	3,027
Bakarganj	13	Barisal ...	975	1,893	...	...	9	...	...	2,877
	14	Nalchiti ...	274	348	...	88	...	...	...	710
	15	Jhalakati ...	317	442	...	...	...	...	...	759
	16	Pirojpur ...	533	383	...	...	...	...	...	916
	17	Patuakhali ...	386	191	...	...	...	...	...	577
		Total ...	2,485	3,257	...	88	9	...	...	5,839
		Divisional Total	19,977	26,256	226	616	1,960	...	...	49,035

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	9,049	...	100	9,149	3,98,659	24,120	...	5,869	86,645(a)
...	5,056	...	3	5,059	10,620	13,411	819	2,657	32,126
...	14,105	...	103	14,208	4,09,279	37,531	819	8,526	1,18,771
50	2,335	...	3	2,388	21	17,075	1	1,227	14,249
...	737	...	1	738	...	271	...	166	3,905
...	721	...	5	726	...	947	584	368	4,860
...	650	...	31	681	...	124	...	275	4,386
...	562	...	1	563	...	766	...	196	2,315
...	209	...	2	211	...	62	...	...	914
...	382	...	...	382	...	379	83	54	2,639
...	725	...	2	727	...	4,475	1,341	2	3,601
50	6,321	...	45	6,416	21	24,099	2,009	2,288	36,869
14	978	...	5	997	1,167	703	...	76	7,627
...	1,182	...	1	1,183	531	...	379	...	3,338
14	2,160	...	6	2,180	1,698	703	379	76	10,965
72	2,404	...	5	2,481	...	200	930	149	15,034
...	428	...	5	433	...	652	...	145	349
...	842	...	8	850	...	32	34	637	2,806
...	847	...	2	849	...	736	...	139	1,995
...	670	...	5	675	...	663	...	596	398
72	5,191	...	25	5,288	...	2,283	964	1,665	20,582
136	27,777	...	179	28,092	4,10,998	64,616	4,171	12,556	1,87,187

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
139	11,180	...	673	341	...	...	657
...	5,766	...	183	987	24	100	112
139	16,946	...	856	1,328	24	100	769
265	7,612	...	127	...	39	...	...
...	163	...	70	...	4	...	...
24	3,023	...	84	..	348	...	50
84	1,897	...	102	...	...	...	1
30	2,752	...	74	25	1	...	...
...	1,169	...	70	...	...	...	...
...	400	...	70	..	...	...	30
4	...	...	80	...	...	...	...
407	17,016	...	677	25	392	...	81
265	3,034	...	102	...	...	...	55
...	1,967	...	96	68	...	...	...
265	5,001	...	198	68	...	...	55
87	8,200	...	136	...	...	...	21
4	793	...	63	...	...	...	...
7	2,727	...	60	...	5	...	84
38	5,789	...	108	...	...	...	...
3	2,274	...	89	...	...	...	...
139	19,783	...	456	...	5	...	105
950	58,746	...	2,187	1,421	421	100	1,010

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
514	...	1,658	8	61,551	103	5,92,117
331	...	1,421	...	11,744	240	80,541
845	...	3,079	8	73,295	343	6,72,658
500	...	935	1,967	4,726	22	48,766
...	...	233	75	1,463	6	6,356
...	...	527	100	3,269	12	14,196
...	...	642	83	2,980	19	10,593
...	...	290	454	960	14	7,877
...	...	53	96	797	...	3,161
...	...	55	376	3,393	...	7,479
...	...	403	34	1,521	...	11,461
500	...	3,138	3,185	19,109	73	1,09,889
...	...	300	422	3,831	41	17,623
...	...	342	342	3,930	...	10,993
...	...	642	764	7,761	41	28,616
60	...	646	46	7,723	10	33,242
...	...	...	25	493	...	2,524
24	...	240	700	1,087	...	8,443
24	...	82	553	1,583	...	11,047
25	...	240	3	1,299	...	5,590
133	...	1,208	1,127	12,185	10	60,846
1,478	...	8,067	5,284	1,12,350	467	8,72,009

Public instruction.				Contributions.	Miscellaneous.			
					Interests on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	6,769	...	6,769	300	...	6,776	...	4,496
...	7,072	...	7,072	...	...	5,748	...	12
...	13,841	...	13,841	300	...	12,024	...	4,508
...	1,092	300	1,392	...	...	267	...	418
...	243	...	243	...	...	...	...	...
...	421	350	771	240	...	...	...	296
...	462	...	462	...	...	...	...	...
...	250	...	250	1,100	...	...	...	255
...	168	...	168	...	...	...	...	...
...	467	...	467	...	...	...	...	...
265	486	70	821	...	...	...		65
265	3,589	720	4,574	1,340	...	267	...	1,034
...	542	...	542	...	...	102	...	340
...	723	...	723	...	...	...	...	...
...	1,265	...	1,265	...	...	102	...	340
...	978	24	1,002	...	...	...	...	187
...	92	...	92	...	...	...	...	...
...	300	55	355	...	...	...	...	...
541	321	...	862	...	...	...	...	...
...	147	...	147	...	...	...	...	...
541	1,838	79	2,458	...	...	...	...	187
806	20,533	799	92,138	1,640	...	12,393	...	6,069

Miscellaneous—*concld.*							
Other items (to be specified in detail in as many columns as may be necessary).						Total.	Total Expenditure.
Printing charges.	Law charges.	Provident fund.	Rents of lands.	Miscellaneous.	Total.		
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,167	1,296	635	...	4,948	8,046	18,818	6,50,998
510	84	319	90	4,579	5,582	11,342	1,09,821
1,677	1,380	954	90	9,527	13,628	30,160	7,60,819
188	269	113	...	151	721	1,406	56,591
97	76	28	...	153	354	354	8,803
98	261	35	...	188	582	878	18,266
117	37	33	...	93	280	280	13,269
113	6	32	...	12	163	418	11,345
52	14	...	...	25	91	91	4,249
100	...	22	...	193	315	315	9,684
66	187	23	...	203	479	544	14,815
831	850	286	...	1,018	2,985	4,286	1,37,022
112	148	63	...	346	669	1,111	21,986
111	13	34	...	27	185	185	14,398
223	161	97	...	373	854	1,296	36,384
173	89	96	155	299	812	999	40,601
39	...	4	...	76	119	119	3,878
77	5	22	...	452	556	556	10,963
197	27	21	...	335	580	580	14,254
35	...	18	...	231	284	284	7,273
521	121	161	155	1,393	2,351	2,538	76,969
3,252	2,512	1,498	245	12,311	19,818	38,280	10,11,194

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	(4,426)	189	13,650	2,316	20,572
...	...	...	5,219	...	1,155	3,313	9,687
...	...	...	9,645	180	14,805	5,629	30,259
...	...	...	1,530	...	10,324	101	11,955
...	...	...	...	...	984	10	994
...	...	...	...	...	2,731	991	3,722
...	...	...	...	100	260	850	1,210
...	...	...	...	...	2,720	65	2,785
...	...	...	...	...	640	378	1,018
...	...	...	...	...	...	67	67
...	...	...	...	...	...	1,908	1,908
...	...	...	1,530	100	17,659	4,370	23,659
...	...	...	265	...	3,658	17	3,940
...	...	...	...	...	2,705	310	3,015
...	...	...	265	...	6,363	327	6,955
...	4,500	...	...	...	5,982	1,044	11,526
...	...	...	...	...	31	31	62
...	...	...	...	...	...	399	399
...	...	...	...	...	3,872	...	3,872
...	...	...	...	...	1,741	...	1,741
...	4,500	...	...	...	11,626	1,474	17,600
...	4,500	...	11,440	280	59,453*	11,800†	28,473

in Eastern Bengal and Assam during the year ending 31st March 1910.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
6,71,570	3,725	70,383	74,108	7,45,678	(a) Includes Rs. 1,329 on account of repayment of loans. (b) Excludes Rs. 1,329, which are included in the figure in column 21 of the Form. (c) Includes Rs. 2,028 representing the value of chalans credited in the Municipal Cash-book on the 31st March 1910, but not appearing in the Treasury Pass-book.
1,19,508	8,890	27,275	36,165	1,55,673	
7,91,078	12,615	97,658	1,10,273	9,01,351	
68,546	2,741	33,538	36,279(c)	1,04,825	
9,797	687	1,604	2,291	12,088	
21,988	834	851	1,685	23,673	
14,479	...	2,010	2,010	16,489	
14,130	824	1,005	1,829	15,959	
5,267	...	501	501	5,768	
9,751	838	2,412	3,250	13,001	
16,723	117	4,525	4,642	21,365	
1,60,681	6,041	46,446	52,487	2,13,168	
25,926	1,298	3,231	4,529	30,455	
17,413	1,047	1,740	2,787	20,200	
43,339	2,345	4,971	7,316	50,655	(d) Includes Rs. 1,426 received, but not credited into Treasury during the year. (e) Includes Rs. 29 received, but not credited into Treasury during the year.
52,127	1,632	5,907	7,539(d)	59,666	
3,940	...	836	836(e)	4,776	
11,362	24	26	50	11,412	
18,126	50	538	588	18,714	
9,014	...	826	826	9,840	
94,569	1,706	8,133	9,839	1,04,408	
10,89,667	22,707	1,57,208	1,79,915	12,69,582	

*Includes Rs 13,043 on account of Dispensary funds, as detailed below :—

	Rs.
Mymensingh	3,050
Jamalpur	1,361
Kishorganj	1,800
Faridpur	979
Madaripur	655
Barisal	2,345
Pirojpur	1,872
Patuakhali	961
Total	13,043

† Includes Rs. 3,406, as detailed below, being the difference between the values of cheques cashed and issued during the year :—

	Rs.
Jamalpur	608
Sherpur	529
Bazitpur	378
Tangail	854
Barisal	1,037
Total	3,406

FORM III.—*Statement showing the expenditure of the Municipalities in*

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong ...	18	Chittagong ...	2,524	3,296	400	264	2,255	...	...	8,739
	19	Cox's Bazar ...	240	466	...	...	...	...	...	706
		Total ...	2,764	3,762	400	264	2,255	...	...	9,445
Tippera ...	20	Comilla ...	975	1,268	...	...	...	...	...	2,243
	21	Brahmanbaria	457	599	...	...	...	36	...	1,092
	22	Chandpur ...	769	505	...	88	79	...	...	1,441
		Total ...	2,201	2,372	...	88	79	36	...	4,776
Noakhali ...	23	Noakhali ...	594	567	...	...	...	...	...	1,161
		Divisional Total	5,559	6,701	400	352	2,334	36	...	15,382

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
51	3,672	...	...	3,723	...	4,452	...	5,875	39,201
...	86	...	...	86	...	202	...	96	578
51	3,758	...	...	3,809	...	4,654	...	5,971	39,779
32	1,434	...	31	1,497	520	1,166	1,490	1,232	11,460
...	527	...	2	529	626	6,799	...	282	4,111
...	1,504	...	24	1,528	...	513	...	371	15,921
32	3,465	...	57	3,554	1,146	8,478	1,490	1,885	31,492
...	603	...	110	713	...	526	...	409	5,715
83	7,826	...	167	8,076	1,146	13,658	1,490	8,265	76,986

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	2,500	...	327	144	52	...	204
...	540	...	36	243	...	...	...
21	3,040	...	363	387	52	...	204
...	4,216	...	40	98	31	...	...
22	2,284	...	69	...	15	...	9
...	1,546	...	75	...	...	...	...
22	8,046	...	475	98	46	...	9
100	646	...	61	...	...	...	...
143	11,732	...	599	485	98	...	213

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	9,169	744	25,685	43	88,417
...	...	354	10	943	...	3,002
...	...	9,523	754	26,628	43	91,419
...	...	876	49	6,437	...	27,615
...	...	300	74	2,396	...	16,978
...	...	300	77	6,497	1,894	27,194
...	...	1,476	200	15,330	1,894	71,787
225	...	236	3	1,236	...	9,157
225	...	11,235	957	43,194	9,937	1,72,363

Public instruction.				Contributions.	Miscellaneous.			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,432	2,263	...	13,695	500	...	57	...	183
...	360	24	384	550	...	...	...	...
11,432	2,623	24	14,079	1,050	...	57	...	183
600	372	...	972	389	...	...	...	...
...	700	...	700	...	...	...	...	...
...	684	...	684	...	...	146	...	...
600	1,756	...	2,356	389	...	146	...	...
611	...	...	611	114	...	...	...	...
12,643	4,379	24	17,046	1,553	...	203	...	183

Miscellaneous—*concl d.*							
Other items (to be specified in detail in as many columns as may be necessary).							
Printing charges.	Law charges.	Provident fund.	Rents of lands.	Miscellaneous.	Total.	Total.	Total expenditure.
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,017	...	...	5,954	6,971	7,211	1,22,285
...	...	...	...	137	137	137	4,865
...	1,017	...	...	6,091	7,108	7,348	1,27,150
151	110	32	...	25	318	318	33,034
159	65	...	...	436	660	660	19,959
185	166	38	...	119	508	654	31,501
495	341	70	...	580	1,486	1,632	84,494
48	13	21	...	362	444	444	12,200
543	1,371	91	...	7,033	9,038	9,424	2,23,844

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	799	...	5,388	...	6,187
...	...	...	...	50	500	119	669
...	...	...	799	50	5,888	119	6,856
...	...	...	...	...	2,976	...	2,976
...	...	...	...	...	2,322	2,306	4,628
...	...	...	2,038	50	...	68	2,156
...	...	...	2,038	50	5,298	2,374	9,760
...	...	...	...	50	325	947	1,322
...	...	...	2,837	150	11,511	3,440	17,938

Eastern Bengal and Assam during the year ending 31st March 1910—continued.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
1,28,472	2,306	16,270	18,576	1,47,048	
5,534	546	606	1,152	6,686	
1,34,006	2,852	16,876	19,728	1,53,734	
36,010	1,461	5,217	6,678(*f*)	42,688	(*f*) Includes Rs. 3,294 as balance of the Dispensary fund and Rs. 1,017 representing the value of chalans credited in the Municipal Cash-book, but not appearing in the Treasury Pass-book.
24,587	...	1,838	1,838	26,425	
33,657	6,473	7,774	14,247	47,904	
94,254	7,934	14,829	22,763	1,17,017	
13,522	1,431	5,068	6,499	20,021	
2,41,782	12,217	36,773	48,990	2,90,772	

FORM III.—Statement showing the expenditure of the Municipalities in

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
RAJSHAHI DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi	24	Rampur-Boalia	1,147	2,354		...	...	...	...	3,501
	25	Nator ...	835	1,015	...	...	...	...	...	1,850
		Total ...	1,982	3,369	...	...	...	...	...	5,351
Dinajpur ...	26	Dinajpur ...	1,694	1,889	...	...	1	...	...	3,584
Jalpaiguri ...	27	Jalpaiguri ...	1,068	844	...	...	...	...	...	1,912
Rangpur ...	28	Rangpur ...	1,479	2,342	...	320	22	...	...	4,163
Bogra	29	Bogra ...	1,201	1,006	...	...	...	...	...	2,207
	30	Sherpur ...	439	618	...	...	...	...	...	1,056
		Total ...	1,639	1,624	...	...	...	...	...	3,263
Pabna	31	Pabna ...	761	1,705	...	...	4	...	...	2,470
	32	Sirajganj ...	548	1,008	...	...	...	...	...	1,556
		Total ...	1,309	2,713	...	...	4	...	...	4,026
Malda	33	English Bazar ...	945	775	...	...	...	...	...	1,720
	34	Old Malda ...	390	250	...	...	...	...	...	640
	35	Nawabganj ...	477	696	...	...	...	...	...	1,173
		Total ...	1,812	1,721	...	...	...	...	...	3,533
		Divisional Total	10,983	14,502	...	320	27	...	...	25,832
SURMA VALLEY AND HILL DISTRICTS.										
Cachar	36	Silchar ...	1,403	613	...	...	...	...	...	2,016
	37	Hailakandi Union	236	237	...	...	...	...	...	473
		Total ...	1,639	850	...	...	...	...	...	2,489
Sylhet	38	Sylhet ...	1,242	1,649	...	...	12	...	...	2,903
	39	Habiganj Union	559	...	...	...	...	...	...	559
		Total ...	1,801	1,649	...	...	12	...	...	3,462
Khasi and Jaintia Hills.	40	Shillong Station	4,438	302	...	...	4	...	...	4,744
		Divisional Total	7,878	2,801	...	...	16	...	...	10,695

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latri s.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,278	...	8	2,286	51	...	159	2,554	8,474
3	1,202	...	10	1,215	...	152	...	157	5,714
3	3,480	...	18	3,501	51	152	159	2,711	14,188
26	3,456	...	16	3,498	...	574	659	466	16,126
...	1,654	...	...	1,654	...	48	...	170	9,585
...	2,758	...	...	2,758	...	540	487	1,744	13,998
...	1,644	...	6	1,650	...	1,663	999	2,167	10,713
...	634	...	4	638	...	69	...	109	2,685
...	2,278	...	10	2,288	...	1,732	999	2,276	13,398
13	1,795	...	1	1,809	...	1,122	...	1,400	8,890
...	1,460	...	12	1,472	1,178	...	198	...	7,167
13	3,255	...	13	3,281	1,178	1,122	198	1,400	16,057
...	800	...	36	836	...	1,104	11,953	2,067	6,154
...	235	...	10	245	872	...	...	174	687
...	209	...	12	221	...	750	...	...	1,593
...	1,244	...	58	1,302	872	1,854	11,953	2,241	8,434
42	18,125	...	115	18,282	2,101	6,022	14,455	11,008	91,786
...	2,434	...	...	2,434	522	816	9	410	8,274
...	339	...	...	339	399	...	161	...	1,445
...	2,773	...	...	2,773	921	816	170	410	9,719
47	1,575	...	...	1,622	974	...	1,108	...	8,086
...	198	...	...	198	207	24	698	...	2,276
47	1,773	...	...	1,820	1,181	24	1,860	...	10,362
...	2,308	...	47	2,355	2,929	892	..	...	22,201
47	6,854	...	47	6,948	5,031	1,732	1,976	410	42,282

Public health and							
Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.
21(a)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	9,376	...	165	444	631	...	82
64	3,428	...	83	...	...	...	...
92	12,804	...	248	444	631	...	82
85	14,127	...	126	10	131	...	537
...	12,617	...	123	...	278	...	...
199	9,228	...	241	...	53	...	154
...	3,614	...	84	...	1	...	110
291	1,194	...	56	...	...	...	17
291	4,808	...	140	...	1	...	127
...	3,243	...	120	1,837	21	...	1
...	3,813	...	155	175	...	...	316
...	7,056	...	275	2,012	21	...	317
...	4,426	...	155	67	...	...	...
...	779	...	36	...	...	...	...
18	931	...	149	...	3	...	...
18	6,136	...	340	67	3	...	...
685	66,776	...	1,493	2,533	1,118	...	1,217
...	2,407	...	75	944	132	...	449
782	250	...	...	657	141	...	24
782	2,657	...	75	1,601	273	...	473
...	2,886	...	61	...	...	...	...
...	180	...	...	...	348	...	...
...	3,066	...	61	...	348	...	...
...	341	...	192	...	99	...	385
782	6,064	...	328	1,601	720	...	858

convenience—*contd.*

Veterinary charges.	Registration of births and deaths.	Public works.				
		Establishment.	Buildings.	Roads.	Stores.	Total.
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	749	...	2,337	4	25,054
...	...	432	...	4,414	...	14,444
...	...	1,181	...	6,751	4	39,498
225	...	730	350	7,114	13	41,273
...	...	192	109	1,876	...	24,998
...	...	346	...	2,029	...	29,019
24	...	547	97	3,563	53	23,635
...	...	234	29	229	3	4,916
24	...	781	126	3,792	56	28,551
...	...	492	12	3,160	62	20,360
...	...	491	131	2,980	90	16,694
...	...	983	143	6,140	152	37,054
...	...	466	...	1,302	19	27,713
...	...	...	31	192	...	2,771
...	...	97	2,079	4,092	...	9,712
...	...	563	2,110	5,586	19	40,196
249	...	4,776	2,838	33,288	244	2,40,589
...	120	961	...	4,634	...	19,753
...	...	...	...	456	...	4,315
...	120	961	...	5,090	...	24,068
...	153	1,204	39	4,048	...	18,559
...	...	...	...	125	...	3,859
...	153	1,204	39	4,174	...	22,418
...	...	...	1,390	5,629	...	34,058
...	273	2,165	1,429	14,893	...	80,544

Public instruction.				Contributions.	Miscellaneous.			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
910	...	60	970	...	7	...	...	...
36	890	48	974	...	...	...	...	...
946	890	108	1,944	...	7	...	...	...
3,202	312	41	3,555	...	...	...	...	500
1,070	...	...	1,070	...	...	535	...	...
...	1,390	180	1,570	...	...	...	...	106
3,455	396	80	3,931	...	...	...	...	230
465	135	...	600	...	...	140	...	20
3,920	531	80	4,531	...	...	140	...	250
...	1,381	60	1,441	...	...	...	...	...
...	1,497	100	1,597	...	...	188	...	...
...	2,878	160	3,038	...	...	188	...	...
...	892	...	892	...	...	100	...	38
...	384	...	384	...	...	...	...	6
...	542	...	542	...	...	...	...	...
...	1,818	...	1,818	...	...	100	...	44
9,138	7,819	569	17,526	...	7	963	...	900
350	486	100	936	...	...	...	...	...
...	315	...	315	...	...	...	...	...
350	801	100	1,251	...	...	...	...	...
...	1,397	247	1,644	312§	...	...	...	...
90	60	...	150	...	...	...	...	...
90	1,457	247	1,794	312	...	...	...	...
...	912	...	912	...	280‡	...	...	...
440	3,170	347	3,957	312	280	...	...	...

Miscellaneous—*cont'd.*							
Other items (to be specified in detail in as many columns as may be necessary).							
Printing charges.	Law charges.	Provident fund.	Rents of lands.	Miscellaneous.	Total.	Total.	Total Expenditure.
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
25	30	82	...	193	330	337	32,148
65	3[illegible]	60	...	27	189	189	18 672
40	6	142	...	220	51[illegible]	5[illegible]6	50 820
379	5[illegible]	156	...	594	981	1,481	53,39[illegible]
117	2	76	...	456	65[illegible]	1,186	30 820
232	148	81	...	8[illegible]	548	654	38,164
223	25	42	...	769	1,059	1,289	32,712
92	83	50	...	508	733	893	8, 03
3[illegible]5	[illegible]68	92	...	1,277	1,792	2, 82	40 81[illegible]
57	8[illegible]	59	...	1[illegible]6	373	373	26,453
271	48	52	...	841	1,212	1,[illegible]00	22,7[illegible]9
3[illegible]8	129	1[illegible]1	...	[illegible],01	1,5[illegible]5	1,7[illegible]3	49 172
10	14	52	45	109	230	368	31,529
107	1[illegible]	25	3	58	203	209	4 249
...	40	26	...	49	115	115	11,763
11	64	1[illegible]3	18	[illegible]10	516	692	47,54[illegible]
1,578	5[illegible]0	761	48	3,667	6,624	8,494	3 .0 723
...	...	...	...	413	413	413	25,552
...	...	...	...	...	...	...	5,442
...	...	...	...	413	413	413	30 994
...	...	...	...	104¶	104	104	25,144
...	...	...	...	...	...	...	4,766
...	...	...	...	104	104	104	2[illegible] ,10
...	...	...	...	...	...	2[illegible]0	42,349
...	...	[illegible]...	...	51[illegible]	517	797	1,0[illegible]3,25[illegible]

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	306	...	13,260	2,954	16,520
...	2,000	...	...	...	5,375	86	7,461
...	2,000	...	306	...	18,635	3,040	23,981
...	...	...	...	...	18,045	1,114	19,159
...	...	...	1,279	...	6,843	754	8,876
...	...	...	...	25	4,485	987	5,497
...	...	...	...	...	4,718	141	4,859
...	...	...	353	...	152	1	506
...	...	...	353	...	4,870	142	5,365
...	...	...	...	...	9,000	45	9,045
...	...	...	177	...	3,117	642	3,936
...	...	...	177	...	12,117	687	12,981
...	...	...	208	...	5,520	...	5,728
...	...	...	...	...	1,489	...	1,489
...	...	...	...	...	...	476	476
...	...	...	208	...	7,009	476	7,693
...	2,000	...	2,323	25	72,004	7,200	83,552
...	...	...	...	...	80	...	80
...	...	...	...	...	...	...	...
...	...	...	...	...	80	...	80
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	1,000	...	275	...	1,275
...	...	...	1,000	...	355	...	1,355

Eastern Bengal and Assam during the year ending 31st March 1910—continued.

Total disbursement.	Balance.			Grand total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
48,668	...	4,409	4,409	53,077	
26,133	...	6,488	6,488	32,621	
74,801	...	10,897	10,897	85,698	
72,550	2,184	2,085	4,269	76,819	
39,696	1,982	6,911	8,893	48,589	
43,661	485	1,597	2,082(*g*)	45,743	(*g*) Includes Rs. 598 entered in the Municipal Cash Book in March 1910, but actually credited in the Treasury in April 1910.
37,571	2,926	2,806	5,732	43,303	
8,609	...	1,735	1,735	10,344	
46,180	2,926	4,541	7,467	53,647	
35,498	40	554	594	36,092	(*h*) Includes Rs. 143 entered in the Municipal Cash Book, but not appeared in the Treasury Pass Book.
26,655	1,902	2,436	4,338	30,993	
62,153	1,942	2,990	4,932	67,085	‖ Includes Rs. 24,680 on account of Dispensary funds, as detailed below :—
37,257	400	1,794	2,194(*h*)	39,451	Rs.
5,738	...	1,154	1,154	6,892	Rampur-Boalia ... 5,001
12,239	...	2,565	2,565	14,804	Nator 2,377
					Dinajpur 2,630
					Jalpaiguri 6,079
					Rangpur 1,009
					Bogra 2,126
					Pabna 3,670
					Sirajganj 707
					English Bazar ... 564
					Old Malda 497
55,234	400	5,513	5,913	61,147	Total 24,680
3,94,275	9,919	34,534	44,453	4,38,728	‡ Excludes Rs. 2 paid as penal interest.
25,632	45	2,292	2,337 (*i*)	27,969	§ Contribution to Leper asylum at Sylhet.
5,442	...	643	643	6,085	(*i*) Includes an imprest of Rs. 100 held by Chairman.
31,074	45	2,935	2,980	34,054	¶ Includes Rs. 6 paid as penal interest.
25,144	40	3,378	3,418(*j*)	28,562	(*j*) Includes an imprest of Rs. 20 held by Chairman.
4,766	...	3,076	3,076(*k*)	7,842	(*k*) Includes an imprest of Rs. 15 held by Chairman and also includes Rs. 106 on account of pound receipts erroneously credited into Treasury under some other head.
29,910	40	6,454	6,494	36,404	
43,624	45	4,858	4,903	48,527	
1,04,608	130	14,247	14,377	1,18,985	

Form III.—Statement showing the expenditure of the Municipalities in

Name of division and district.	Serial No of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
ASSAM VALLEY DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Goalpara ...	41	Dhubri ...	898	460	...	...	...	...	...	1,358
	42	Goalpara ...	438	592	...	...	...	...	...	1,030
		Total ...	1,336	1,052	...	...	...	...	...	2,388
Kamrup ...	43	Gauhati ...	1,532	1,247	...	...	15	...	...	2,794
	44	Barpeta ...	462	422	123	...	...	...	...	1,007
		Total ...	1,994	1,669	123	...	15	...	...	3,801
Darrang ...	45	Tezpur ...	527	867	207	...	...	...	...	1,601
Nowgong ...	46	Nowgong ...	636	596	763	9	32	...	...	2,076
Sibsagar ...	47	Sibsagar Station	694	530	335	...	78	...	...	1,637
	48	Jorhat ...	795	403	...	...	50	...	...	1,243
	49	Golaghat Union...	437	259	...	...	143	150	...	989
	50	Nazira ...	191	64	...	...	...	...	...	255
		Total ...	2,113	1,256	335	...	271	150	...	4,124
Lakhimpur ...	51	Dibrugarh ...	993	815	...	...	...	72	...	1,880
		Divisional Total	7,638	6,255	1,428	9	318	222	...	15,870
		Grand Total for 1909-1910.	52,035	56,515	2,054	1,297	4,655	258	...	1,16,814
		Grand Total for 1908-09.	47,627	48,808	2,636	1,544	663	1,047	...	1,02,335

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,607	...	...	1,607	...	1,679	...	697	6,541
...	458	...	...	458	...	309	...	165	2,140
...	2,065	...	...	2,065	...	1,988	...	862	8,681
...	1,754	...	...	1,754	...	11,973	...	...	16,368
...	153	...	...	153	95	...	...	...	1,779
...	1,907	...	...	1,907	95	11,973	...	...	18,147
...	1,041	...	1	1,042	...	863	...	1,121	6,130
149	169	...	...	318	...	450	...	769	4,747
...	599	...	...	599	...	604	...	351	3,270
24	...	...	...	24	479	495	...	244	3,383
...	144	...	5	149	...	455	...	117	1,079
...	...	...	...	...	...	...	...	...	...
24	743	...	5	772	479	1,554	...	712	8,232
...	1,101	...	...	1,101	...	585	171	1,047	18,036
173	7,026	...	6	7,205	574	17,413	171	4,511	63,973
481	67,608	...	514	68,603	4,19,850	1,03,441	22,263	36,750	4,62,214
634	*67,802*	*111*	*589*	*69,136*	*79,391*	*96,231*	*17,480*	*80,774*	*5,57,869*

Other sanitary requirements.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.
21(*a*)	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	494	...	...	3,394	175	...	...
...	275	...	58	...	264	40	...
...	769	...	58	3,394	439	40	...
...	1,334	...	144	742	906	120	310
...	300	...	34	93	395	...	...
...	1,634	...	178	835	1,301	120	310
...	385	...	108	609	399	...	969
...	534	...	33	964	490	73	...
...	600	...	...	30	347	...	...
...	480	...	...	51	166	38	...
...	180	...	...	478	299	30	...
...	500	...	...	...	154	...	...
...	1,760	...	...	559	966	68	...
...	2	...	192	294	481	...	825
...	5,084	...	569	6,655	4,076	301	2,104
2,560	1,48,402	...	5,176	12,695	6,433	401	5,402
2,457	*1,47,337*	...	*4,907*	*16,746*	*7,624*	*432*	*4,800*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	695	...	1,890	...	15,565
...	...	506	...	2,568	...	6,325
...	...	1,204	...	4,458	...	21,890
...	...	876	1,989	6,999	65	41,826
...	...	614	659	9,573	...	13,542
...	...	1,490	2,648	16,572	65	55,368
...	...	1,068	790	3,413	151	16,006
...	...	591	399	3,058	...	12,108
...	...	837	167	4,431	2	10,639
...	...	791	190	4,465	26	11,308
...	...	420	60	1,505	8	4,631
...	...	...	...	195	...	849
...	...	2,048	417	10,596	36	27,427
...	...	1,040	589	2,958	317	26,537
...	...	7,438	4,843	41,955	569	1,59,336
1,952	273	33,681	15,351	2,44,780	3,217	15,24,841
1,763	*245*	*25,952*	*16,542*	*2,11,682*	*1,904*	*12,23,926*

Public instruction.				Contributions.	Miscellaneous.			
					Interest on loans.			
Schools and colleges	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	435	...	435	...	...	...	...	...
...	662	...	662	...	...	...	...	...
...	1,097	...	1,097	...	...	...	...	...
...	2,203	519	2,722	...	...	680(l)	...	...
...	757	...	757	...	...	...	...	...
...	2,960	519	3,479	...	...	680	...	...
226	260	400	886	...	...	...	...	994
332	120	60	512	...	...	...	...	123
681	210	...	891	...	...	...	...	8
...	654	...	654	...	...	...	...	...
472	...	...	472	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1,153	864	...	2,017	...	...	...	...	8
1,102	360	...	1,462	...	...	267	...	598
2,813	5,661	979	9,453	...	...	947	...	1,723
25,840	41,562	2,718	70,120	3,505	287	14,506	...	8,875
26,930	*82,018*	*1,562*	*60,510*	*1,377*	*456*	*12,341*	...	*18,859*

Miscellaneous—*concld.*							
Other items (to be specified in detail in as many columns as may be necessary).						Total.	Total expenditure.
Printing charges.	Law charges.	Provident fund.	Rents of lands.	Miscellaneous.	Total.		
45	45(*a*)	45(*b*)	45(*c*)	45(*d*)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	315	315	315	19,280
...	...	...	...	139	139	139	8,614
...	...	...	...	454	454	454	27,894
...	...	...	...	1,502(*m*)	1,502	2,182	51,278
...	...	...	...	128	128	128	15,587
...	...	...	...	1,630	1,630	2,310	66,865
...	...	...	251	...	251	1,245	20,780
...	...	...	...	8	8	131	15,145
...	...	...	15	90	105	113	13,879
...	...	...	...	...	...	...	13,229
...	...	...	...	284	284	284	6,525
...	...	...	...	58	58	58	1,162
...	...	...	15	432	447	455	34,795
...	...	...	...	1,500	1,500	2,365	33,345
...	...	...	266	4,024	4,290	6,960	1,98,824
5,373	4,453	2,350	559	27,552	40,287	63,955	18,47,838
6,614	4,187	2,250	307	29,125	42,483	74,132	15,31,411

Extraordinary and debt.

Investments.				Advances.			
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	20	...	...	20
...	...	...	...	...	...	...	...
...	...	...	...	20	...	...	20
...	...	...	1,847	100	...	...	1,947
...	...	...	...	...	...	...	...
...	...	...	1,847	100	...	...	1,947
...	...	...	...	50	...	195	245
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	100	...	...	100
...	...	...	...	60	...	...	30
...	...	...	...	...	...	...	...
...	...	...	...	130	...	...	130
...	...	...	2,246	50	...	...	2,296
...	...	...	4,093	410	...	195	4,698
...	6,500	...	21,693	865	1,34,323	22,635	1,86,016
8,400	150	...	28,626	1,725	1,91,525	22,130	2,52,556

Eastern Bengal and Assam during the year ending 31st March 1910—concluded.

Total disbursement.	Balance.			Grand Total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
19,300	170	6,191	6,361	25,661	(*l*) Excludes Rs. 24 paid as penal interest.
8,614	...	3,831	3,831	12,445	(*m*) Includes Rs. 24 paid as penal interest.
27,914	170	10,022	10,192	38,106	
53,225	...	1,503	1,503	54,728	
15,587	...	5,623	5,623	21,210	
68,812	...	7,126	7,126	75,938	
21,025	...	2,364	2,364(*n*)	23,389	(*n*) Includes an imprest of Rs. 50 more held by Vice-Chairman.
15,205	...	1,622	1,622	16,827	
13,879	...	3,902	3,902(*o*)	17,781	(*o*) Includes an imprest of Rs. 100 held by Chairman and excludes Rs. 26 on account of the value of a cheque, which was not cashed in March 1910.
13,329	...	5,288	5,288(*p*)	18,617	(*p*) Includes an imprest of Rs. 100 more held by Chairman and excludes Rs. 29 uncashed amount in the Treasury during March 1910.
6,555	412	1,211	1,623	8,178	(*q*) Includes an imprest of Rs. 50 held by Chairman.
1,162	...	1,580	1,580(*q*)	2,742	
34,925	412	11,981	12,393	47,318	
35,641	...	1,641	1,641	37,282	
2,03,522	582	34,756	35,338	2,38,860	
20,33,854	45,555	2,77,518	3,23,073	23,56,927	
17,83,967	31,540	2,55,041	2,86,581	20,70,548	

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

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